

1609/1687

THE
CASE OF TITHES

TRULY STATED,

WITH SOME

Observations on a Commutation.

PRICE TWO SHILLINGS AND SIXPENCE.

CASE OF THE

STATE

WITH

Observations on a

THE TWO BRANCHES AND

THE
CASE OF TITHES

TRULY STATED,

WITH SOME

Observations on a Commutation.

To which is added,

A POSTSCRIPT,

CONTAINING

THE RESOLUTIONS OF THE TITHE MEETING
IN DEVONSHIRE,

ON THE 25TH DAY OF MAY, 1795.

BY A COUNTRY GENTLEMAN.

QUOD VERUM ATQUE DECENS CURO ET ROGO.

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CONSTITUTION

THE PEOPLE of the State of New York, do hereby declare that the rights and liberties of the people shall be preserved inviolable, and that the government shall be so organized as to secure the same.

CONSTITUTION

1820

PREFACE.

IT is a duty incumbent on every man, before he thrusts his sentiments on the world, to give the public a sufficient reason for his appearing among the innumerable list of authours. Some men, out of vanity, wish to enter into that number; there are many, who with no other pretensions, than those of want, are induced to address a generous public for a scanty pittance; and there are some very different from either of the above---I mean persons---who, regardless of decency and liberality, attack, with envenomed bitterness, those, who happen not to coincide with them in their opinions.

After having premised thus much, it becomes necessary to acquaint the reader with the motive for my offering to the public the following observations on tithes.

“ The question respecting tithes (says a
 “ late writer on that subject) deserves a
 “ fuller and more serious examination than
 “ it generally meets with. For it involves
 “ the rights of a large and respectable
 “ body of men, and relates to the provision
 “ made for their constant maintenance.
 “ Consequently it ought not to be passed
 “ over as superficially, as if it were con-
 “ fined to one or two obscure individuals ;
 “ or respected an event which seldom has
 “ happened, and will probably seldom
 “ happen again.

“ Besides, it is a question in which the
 “ conduct of a great part of the commu-
 “ nity is concerned ; as so many people
 “ either

" either pay, or receive tithes. Now it
 " is the duty of every man to acquaint
 " himself with whatever relates to his
 " conduct, that he may know how to
 " act on every occasion with justice and
 " propriety. Hence it is the duty of a
 " clergyman to enquire, what right he
 " has to receive tithes :---on the other
 " hand, it is the duty of the laity also, to
 " enquire how far they are bound to pay
 " tithes. Another reason why this que-
 " stion ought to be carefully examined by
 " individuals is, because it comes properly
 " before them as the judges by whom it is
 " to be determined. The law indeed has
 " already determined it ; but individuals
 " refuse to abide by its decisions. They
 " are therefore bound to examine tho-
 " roughly the question, upon which they
 " have undertaken to decide, and to see
 " that

“that their decision be just.”* Every writer on tithes allows, at this time, that they are not due *de jure divino*, but only from the laws of the country. The principal questions then respecting tithes appear to be these :---

First. Are tithes oppressive to agriculture?

Secondly. Does the present system of tithes injure the community, by preventing those improvements in agriculture which would otherwise take place?

Thirdly. Is the burthen of tithes so great as to demand a commutation---in order that the revenue for the clergy may be raised, by the means the easiest to those who pay it?

Fourthly. If a commutation should be thought necessary, and a proper one can

* Defence of the Right to Tithe: Introduction.

be found out, the last question to be determined is, whether this season be a proper one for the alteration?

But lest in these philosophical times, any person should deny the right the clergy have to be supported, I shall, in as concise a manner as I can, examine the right the clergy have to be maintained, both from scripture and the laws of the land. I shall next consider the nature of tithes, and whether they are not in this kingdom oppressive to agriculture; and if they are found to be injurious to it, whether it does not affect the people at large. After having made a few remarks on the above, I shall make some observations on those plans for a commutation, which have been before presented to the public. Such then was the motive for offering my thoughts on the subject---

Whether

Whether I have given a sufficient reason for my thus addressing the public, I shall leave for the reader's determination, and rely on his candour.

any person should deny the right of every man to be supported, I shall, in as concise a manner as I can, examine the right the clergy have to be maintained both from Scripture and the laws of the land. I shall next consider the nature of tithes, and whether they are not in this kingdom oppressive to agriculture, and if they are found to be injurious to it, whether it does not affect the people at large. After having made a few remarks on the above, I shall make some observations on those plans for a reformation which have been before presented to the public. Such was the motive for offering my thoughts on the subject.

THE
CASE OF TITHES,

CHAPTER I.

ON THE ORIGIN OF TITHES.

AFTER the Almighty had formed the Earth, he commanded one day out of seven, to be set apart for his peculiar service, an institution, (1) that has been wonderfully preserved, ever since the beginning of time; and though priests were not appointed till some time after, yet it is to be observed, that offerings were made to the Almighty, by Cain and Abel; and though there was no mainte-

(1) Though the Almighty ordained one particular day to be set apart for his immediate service, yet with regard to tithes, he left them under no other obligation, but that of a general duty to separate and set apart out of the substance which he had given them, that which may be sufficient to support and maintain the worship which he requires of us. Prideaux, p. 3.

B

nance

nance ordained for the Priests, yet we find that law written on the heart of man; for Abraham when returning from battle, offered the tenth of what he had to Melchizedeck the priest;(2) and afterwards Jacob made a vow in which he promised to dedicate the tenth part of all his increase to the Lord.(3) When the Jews became as one nation, tithes were admitted into their laws; for the Israelites were commanded, when they had reaped their harvest, not only to bring a sheaf of their first fruits to the Lord,(4) but likewise to tithe all the increase of the seed, that the field bringeth forth, year by year;(5) and also that all the tithe of the land, whether of the seed of the land, or of the fruits of the tree, it is holy unto the Lord.(6) We find further, that when the Almighty appointed the Levites to be the priests,(7) (as they were then ordered to have no inheritance in the land,) (8) all the heave offerings (9) of

(2) Genesis, chap. xiv, ver. 20. Hebrews, chap. vii, ver. 2 and 4.

(3) Genesis, chap. xxviii, ver. 22.

(4) Exodus, chap. xxiii, ver. 19.

(5) Deuteronomy, chap. xiv, ver. 22.

(6) Leviticus, chap. xxvii, ver. 30.

(7) Numbers, chap. i, ver. 50.

(8) Numbers, chap. xviii, ver. 19, 20, 21.

(9) Ibid. It being not determined by Moses of what quantity

the holy things, which the children of Israel did offer, were given to them and their seed for ever, as well as all the "tenth of Israel for an inheritance for their service." However, when the lands were divided among the people of Israel, the priests had their portion allotted them as well as their tithes.(o) Tithes were likewise paid, said Selden, by most nations; instances we have of this usage among the Syrians, Phœnicians, Arabians, Æthiopians, Greeks, and Romans. Nay even during our Saviour's abode on earth, tithes were paid; for the Pharisee in his prayer boasts of his having paid tithes of all he possessed.(1) And our Saviour, speaking of the hypocrites paying tithes in small matters at the same time neglecting the great and principal duties of Justice, Truth, and Charity, says, these ye ought to have done, and not to have left the others undone.(2) In the first ages of Chri-

tity this heave offering should be, the Jews anciently assessed it to be enough at the fiftieth part, but so that no necessity was, that every one should pay so much. He that paid a sixtieth part, was discharged; and many of the better devotion offered a fortieth, &c. See Selden, chap. ii, p. 12.

(o) Ezekiel, chap. xlv, ver. 1. Selden, chap. iii.

(1) Luke, chap. xviii, ver. 12.

(2) Ibid. chap. xi, ver. 42. Our Saviour was then commenting on the Jewish Law—Ye have a law commanding you to do it.

stianity, we are informed, that the Apostles laboured with their own hands, but as we are told that they were more peculiarly inspired, their time was not taken up, in studying the Gospel as is, or ought to be the case, with the present ministers; for when the Christian religion had taken root and had begun to spread, the gift of speaking in many tongues was taken away, and it became absolutely necessary for them to set apart their time solely for the study of religion; therefore St. Paul perceiving that some men did, and foreseeing they would deny the right, the Clergy have to be maintained, asks several questions tending to confirm the right of maintenance, and says "Nevertheless we have not used this power, but suffer all things, lest we should hinder the Gospel of Christ." (3)

"Though tithes are of a divine original," says the learned Prideaux, "yet they are to be looked upon only as precedents with regard to present existence of them, and that there is no the divine law existing; for though to the Jews it was of divine right, because they had a divine law, strictly requiring of them, yet this law not reaching us, and there being none other given either before the law, or since the law, obliging all mankind thereto, it must be confessed," says

(3) 1 Corinthians, chap. ix. ver. 12.

he, "that there is no foundation to lay claim to this particular part, as that which is due of divine right, exclusive of all other means and provisions which may be made for this purpose instead of it.(4)." *DISSENTING CHURCHES*

"Under the Mosaic dispensation," says Bishop Butler, "God himself assigned to the priests and Levites, tithes and other possessions: and in those possessions they had a *divine right*, a property quite superiour to all human laws, ecclesiastical as well as civil. But every donation to the Christian church is a human donation, and no more; and therefore cannot give a *divine right* but such a right only, as must be subject in common with all other property to the regulation of human laws."(5) "As to their original," says Blackstone, "I will not put the title of the clergy to tithes upon any divine right; though such a right certainly commenced, and I believed as certainly ceased with the Jewish theocracy. Yet an honourable and competent maintenance for the minister of the gospel is undoubtedly *jure divino*, whatever the particular mode of that maintenance may be. For besides the positive precepts of the New Testament, natural reason will tell us, that an

(4) Prideaux on tithes, chap. ii, p. 25.

(5) Original letter of Bishop Butler, tithes indefensible.

order of men, who are separated from the world and excluded from other lucrative professions for the sake of the rest of mankind, have a right to be furnished with the necessaries, conveniences, and moderate enjoyments of life, at their expence for whose benefit they forego the usual means of providing them (6)."

Two reflections may be drawn from the foregoing: First—that though it is evident tithes were paid from almost the beginning of the world, and almost by all nations, to and during our Saviour's abode on the earth, yet it is likewise as certain, that after his death, they were not paid to the Apostles, as they were heretofore to the priests of the Jews; neither did our Saviour leave any express command, that they should be continued in the same form, as that made use of by the Jews.

Secondly—That though it is plain from what has been said, that the first mention which is made of tithes, is by way of offerings only, yet it evidently was the intention of the Governor of the Universe, by tithes being admitted into the Levitical code, (and surely it is the same now), that they who officiated, and belonged to the sanctuary, should be *kept* by the people.

(6) Blackstone's Com. vol. ii, p. 25.

CHAPTER II.

ON THE LAW OF TITHES.

HAVING shewn in the last chapter, that tithes were of a divine *original*, and that the Clergy have a right to be *maintained*; I shall now proceed to show that tithes are due from the laws of the land, in which we reside.

It is not my intention to enter minutely into the various kinds of things that pay tithes, though perhaps it may be here necessary to give the general division of them. Tithes are divided into three kinds, *Prædial*, *Mixt*, and *Personal*. *Prædial* tithes, are such as arise merely and immediately from the ground, as grain of all sorts, hay, wood, fruits and herbs; for a piece of land, or ground, being called in Latin *prædium*, whether it be arable, meadow, or pasture, the fruit or produce thereof is called a *prædial* tithe.—*Mixt* tithes, are those, which arise not immediately from the ground, but from things immediately nourished from the ground, as by means of goods depastured thereupon, or otherwise nourished with the fruits thereof,

thereof, as colts, calves, lambs, chickens, milk, cheese, and eggs.—Personal tithes, are such profits as do arise by the honest labour and industry of man, employing himself in some personal work, artifice, or negociation; such as buying, selling, merchandizing, fishing, fowling, hunting; following any trade, as carpenter, smith, or butcher, &c. being the tenth part of the clear gains, after charges deducted. (o)

We are told, that what was paid to the church for several of the first ages after Christ, was all brought to them by way of offerings, and there were made either at the altar, or at the collections, either weekly or monthly, or else occasionally, according to the ability of Christians, which offerings were disposed of in support of the clergy, of the widows and fatherless, and other poor Christians. (1) “ There
 “ was no other power to enforce the duty, but
 “ that of ecclesiastical canons, both the setting
 “ out of tithes, as well as the payment of
 “ them, was solely left to the consciences of
 “ men, and if they despised the doctrines of
 “ their religion, and the laws of the Church,
 “ there was nothing else to oblige them thereto.
 “ For hitherto howmuchsoever tithes were

(o) Watson, chap. li, p. 561. See also Burn's Ecclesiastical Law,—title, Tithes.

(1) Selden, chap. iv, p. 36.

“ taught

" taught to be due to the church, the church
 " had no civil property in them, or was there
 " any law established by the civil authority in
 " any part of Christendom, till the eighth
 " century, for the payment of them. And,
 " therefore, till then, the church no otherwise
 " claimed them than as offerings, which were vo-
 " luntary to be set apart, and voluntary given
 " by the people. There were, indeed, censures
 " and anathemas denounced against such as
 " should neglect to discharge themselves here-
 " in as they ought; but as wickedness in-
 " creased these became despised also, and wholly
 " incapable of being put in execution, and
 " consequently these dues in many places be-
 " came very lamely paid, and in others wholly
 " omitted." (2)

The first mention of tithes, in any written
 English law, says Blackstone, is in a synodical
 decree, or canon of the year 786 (3), which
 although it strongly enjoined the payment of
 tithes in general, was not obligatory on the

(2) Prieaux, chap. iii, p. 59.

(3) Charlemagne established the payment of tithes in
 France, about the year 778, (a few years earlier than they
 were here,) and made that famous division of them into
 four parts; one to maintain the edifice of the church; the
 second, the support of the poor; the third, the bishop; and
 the fourth, the parochial clergy. Blackstone, vol. ii, chap.
 iii, p. 25. Law of Tithes, p. 2.

laity.

laity (4). Afterwards, about the year 794, Offa, king of Mercia, (the most potent of all the Saxon kings of this time in this island) made a law, whereby he gave unto the church the tithes of all his kingdom, which the historians tell us, was done to expiate for the death of Ethelbert, king of the East Angles (5), whom, in the year preceding, he had basely caused to be murdered on his coming to his court to marry his daughter, and whose kingdom he had seized. Offa's conscience accused him of the horrid crime: a journey to Rome was thought necessary to obtain the pope's pardon. The pope granted him a pardon, on condition he would be liberal to the clergy. To atone for this black deed, Offa gave to the church the tithes of his whole kingdom. This law of Offa was that which first gave the church a civil right in them, in this land, by way of property and inheritance, and enabled the clergy to gather, and recover them as their legal due, by the coercion of the civil power—yet this establishment of Offa reached no further than to the kingdom of Mercia (6), over

(4) Blackstone, vol. ii, p. 25, octavo edition.

(5) Prideaux, chap. iv, p. 102, 103.

(6) Mercia was founded in 582, and ended in 827, and contained the following counties:

Gloucester,	Hereford,	Worcester,
Warwick,	Leicester,	Rutland,

North -

which Offa reigned, until Ethelwulph, about sixty years afterwards, enlarged it for the whole realm of England (7). About the middle of the seventh century, the diocese of Canterbury was divided into parishes, and a clergyman was appointed to reside in each parish. Before this time the clergy lived in the houses of bishops, or in houses of their own, and travelled into distant parts of the country, for the purpose of preaching the gospel and administering the sacraments. But a regular provision was now made for the clergy in all the kingdoms of the heptarchy, by the imposition of a tax or kirk-shot upon every village; and rich men were encouraged to build churches on their own demesnes, and they and their successors were declared the patrons of them. (8)

Until the eighth century, the English clergy were supported by the produce of the lands, which had been given to the church by kings and other great men, by a tax of one Saxon penny on every house of a certain rent, and by

Northampton,	Lincoln,	Huntingdon,
Bedford,	Buckingham,	Oxford,
Stafford,	Derby,	Salop,
Nottingham,	Chester, and	Part of Hertford.

(7) Prideaux, chap. iv, p. 103. Offa also gave to the church of Rome, the tax called Peter-pence, a tax of one penny yearly on every family in his dominions.

(8) Tithes indefensible, p. 18.

the

the voluntary oblations of the people. These funds, in times of plenty and tranquillity, were abundantly sufficient. But there is no doubt the clergy in England, as well as in other countries, began before this period to claim the *tenth* of the possessions of the laity, as the proportion fixed by the Levitical law, for the support of the ministers of religion. A long time, however, and many laws, both of church and state, were found necessary, in order to make the claim effectual. (9) At the first establishment of the parochial clergy, the tithes of the parish were distributed in a four-fold division, one for the use of the bishop, another for maintaining the fabric of the church, a third for the poor, and the fourth to provide for the incumbent. When the sees of the bishops became otherwise amply endowed, the bishops were prohibited from demanding their usual share of these *tithes*, and the division was into three parts only (o).

Austin the monk desiring the advice of pope Gregory, with regard to the manner in which he should dispose of the gifts and offerings of Christians—Gregory answered, that it was the custom of the church to divide them into four parts; to give one to the bishop, another to

(9) Henry's History of England.

(o) Blackstone's Comment. vol. i, p 384.

the clergy, a third to the poor, and to appropriate a fourth to the repairs of the church. (1) An ancient canon, ascribed to Egbert, archbishop of York, who lived in the eighth century, directs that tithes shall be divided into three parts; one for the repairs of the church, one for the poor, and another for the clergy, and that distribution shall be made of them, "*coram testibus*," before witnesses. This caution was prudently adopted, says a late writer, lest the clergy, through whose hands they passed, should apply too large a proportion of them to their own use. (2) The priests themselves may receive the tithes from the people, and record in writing, the names of those who give and divide them in the presence of witnesses, according to canonical authority, and let them take the first part for the ornament of the church, and distribute the second with their own hands, compassionately and humbly for the use of the poor, and the strangers. The third part the priests may reserve for themselves. (3) And from the laws of Etheldred

(1) Tithes indefensible, p. 14.

(2) Ibid.

(3) Extracted from an ancient collection of canons, written about the time of Henry I. and copied from Ruggles's Police, &c. of the Poor, in Annals of Agriculture, vol. xii. p. 57.

and several other laws which might be quoted, says the above author, there is no doubt it was long the custom to divide *tithes* into three parts, after the more ancient practice of dividing them into four parts had ceased. (4) In the eighth century, superstition made greater progress than at any former period. Many monasteries were built in several parts of England, and people of all sorts flocked into them. With the abject credulity of the laity, increased the knavery and rapacity of the clergy; and it appears from the canons of a general council held under the Pope's legates, it was now boldly asserted that a tenth of all the possessions of the laity were due to the clergy *jure divino*. (5)

Ignorance, says Gregory, is the true and genuine parent of vice; and in an age so unfavourable to knowledge and virtue, we must not expect to find even the clergy exempt from

The revenues of every church, and the oblations are to be divided into four portions; one for the bishops, a second for the clergy, a third for the poor, and a fourth for the fabric of the church; and let the good repairs of the sacred buildings demonstrate the bishop's care of them; and let witnesses of the best credit testify his faithfulness in giving to the poor their portion.—*Decrees of Gelasius, Bishop of Rome, anno 492.*

(4) Tithes indefensible, p. 17.

(5) Ibid, p. 22.

that

that depravity which contaminated all classes of society, luxury pervaded the sacerdotal order, and the flagitious conduct of the priests and monks called for repeated restrictions.(6)

“ The ecclesiastics in those days of ignorance
 “ (says Hume), made rapid advances in the
 “ acquisition of power and grandeur. They
 “ inculcated the most absurd, and most in-
 “ terested doctrines, to which they found no
 “ opposition in the reason and understanding
 “ of the laity. Not content with the donations
 “ of land made them by Saxon princes and
 “ nobles, and with temporary oblations from
 “ the devotion of the people, they claimed a
 “ vast revenue as belonging to them by a
 “ sacred and indefeasible title. However little
 “ versed in the Scriptures, they had been able
 “ to discover, that under the Jewish law, a
 “ tenth of all the produce of land was conferred
 “ on the priesthood; and forgetting what they
 “ themselves taught, that the moral part only
 “ of that law was obligatory on Christians,
 “ they insisted that this donation conveyed a
 “ perpetual property inherent by divine right
 “ in those who officiated at the altar. From
 “ the whole scope of sermons and homilies for
 “ some centuries, one would have imagined
 “ that all the practical parts of Christianity

(6) Gregory's history of Christ. Church, vol. i, p. 364.

“ were comprised in the exact and faithful
 “ payment of *tithes* to the clergy. Encou-
 “ rage by their success in inculcating these
 “ doctrines, they ventured farther than they
 “ were warranted even by the Levitical law,
 “ and pretended a right to the tenth of all in-
 “ dustry—gain by merchandize—wages of la-
 “ bourers—and pay of soldiers : Nay some ca-
 “ nonists went so far as to affirm, the clergy were
 “ intitled to the *tithe* of the profits made by
 “ whores in the exercise of their profession.”(7)

We need no other proof of the ignorance and
 darkness of the age than the above and the fol-
 lowing grant of King Ethelwulph, in which
tithes were not only given for the service of
 God, but for the use of the *Virgin Mary* and the
Saints. 1st. “ Our Lord Jesus Christ reigning
 “ for ever. Whereas in our time, we have
 “ seen the burnings of war, the ravagings of
 “ our wealth, as also the cruel depredations of
 “ enemies wasting our land, and many tribula-
 “ tions from barbarous and *Pagan* nations in-
 “ flicted upon us for the punishing of us for
 “ our sins, even almost to our utter destruction,
 “ and also very perilous times hanging over
 “ our heads.

(7) Hume's Hist. Engl. vol. i, p. 72.

2dly. " For this cause, I, Ethelwulph, king
 " of the West Saxons, by the advice of my
 " bishops and other chief men of my king-
 " dom, have resolved on a wholesome and uni-
 " form remedy, that is, that I grant as an of-
 " fering unto God and the blessed Virgin, and
 " all the Saints, a certain portion of my king-
 " dom, to be held by perpetual right, that is
 " to say, the *tenth* part thereof, and that this
 " tenth part be privileged from temporal du-
 " ties, and free from all secular services and
 " royal tributes, as well the greater as the
 " lesser, &c." (8)

Prideaux says, (in a note,) from this time no one was charged to any tax, for any more than the nine parts of his land, the tenth being already given to the clergy, and made free from all manner of *taxes* and *services* whatsoever, till William the conqueror abridged them of this privilege and again subjected them to bear their part in the public burdens of the kingdom. (9)

(8) Selden, chap. viii, p. 209. Prideaux, chap. iv, p. 15.

(9) The Danes, about the year 800, beginning to invade this land, continued for above two hundred years after, by their inroads and depredations to be a very grievous scourge thereto. Prideaux, note, p. 111.

The next authentic mention of tithes is in the *fædus Edwardi & Gutbruni*, or the laws agreed on between king *Gutbrun* the *Dane*, and *Alfred*, his son, *Edward* the elder, successive kings of England, about the year 900. This was a kind of treaty between those monarchs, which may be found at large in the *Anglo-Saxon* laws; wherein it was necessary, as *Gutbrun* was a Pagan, to provide for the subsistence of the Christian clergy under his dominion; and accordingly we find the payment of tithes not only enjoined, but a penalty added upon non-observance, which law is seconded by the laws of *Athelstan* about the year 930. (o)

King *Edmund*, about the year 940, in a solemn parliament, as well of the laity as spirituality, ordained, that every man, upon pain of his christendom and being accursed, should pay them truly. (1)

King *Edgar*, in a great parliament about the year 959, confirmed the payment of tithes, assigning certain times when every thing should be paid, viz. the tithe of all young things be-

(o) Wilkins, p. 51. Blackstone, book ii, chap. iii, p. 27. Spelman, chap. xxvii, p. 129.

(1) Spelman, chap. xxvii, p. 129. Selden, chap. viii, p. 215.

fore Whitsuntide—of the fruits of the earth by the harvest æquinoctial (i. e. about the 12th of September,)—and of seed by Martimas. He further enacted, that the sheriff, as well as the bishop and priest, should compel every man to pay their tithe, and should set it forth and deliver it; if they would not, leaving to the party offending only the 9th part; and that the other eight parts should be divided, four to the lord of the manor, and four to the bishop of the diocese; and that no man should herein be spared were he the king's officer or any gentleman whatsoever.

Before the year 970, the consecration of tithes was in general *arbitrary*; that is, every man paid his own to what church or parish he pleased—but this being liable to be attended with either fraud, or at least caprice, in the persons paying, and with either jealousies or mean compliances in such as were competitors for receiving them, it was now ordered by the law of king Edgar, that the tithes arising in each parish should be paid to the church of that parish. However, if a thane, or great lord, had a church, within his own demesnes, distinct from the mother church, in the nature of a private chapel, then provided such church had a cemetery or consecrated place of burial

belonging to it, he might allot one third of his tithes for the maintenance of the officiating minister; but if it had no cemetery, the thane must himself have maintained his chaplain by some other means, for in such case *all* his tithes were ordained to be paid to the *primaria ecclesia*, or mother church. This proves that the kingdom was then universally divided into parishes; which division happened probably not all at once, but by degrees. For it seems pretty clear and certain, that the boundaries of parishes were originally ascertained by those of a manor or manors: since it very seldom happens that a manor extends itself over more parishes than one, though there are often many manors in one parish.

The lords, as Christianity spread itself, began to build churches upon their own demesnes, or wastes, to accommodate their tenants in one or two adjoining lordships; and in order to have divine service regularly performed therein, obliged all their tenants to appropriate their tithes to the maintenance of the one officiating minister, instead of leaving them at liberty to distribute them among the clergy of the diocese in general; and this tract of land, the tithes whereof were so appropriated, formed a distinct parish, which will well enough account for the frequent

frequent intermixture of parishes one with another. For if a lord had a parcel of land detached from the main of his estate, but not sufficient to form a parish of itself, it was natural for him to endow his newly-erected church with the tithes of those disjointed lands; especially if no church was then built in any lordship adjoining to those outlying parcels.

Thus parishes were gradually formed, (2) and parish churches endowed with the tithes that arose within the circuit assigned. But some lands, either because they were in the hands of irreligious and careless owners, or were situate in forests and desert places, or for other now unsearchable reasons, were never united to any parish, and therefore continue to this day extra-parochial.

About the year of our Lord 1008, King Etheldred the son of Edgar, in a parliament of all England, made another law further to enforce the payment of all church dues.

(2) These are computed to be near ten thousand in number. Blackstone, vol. i, p. 111, 112, from which the above is taken. Those persons who wish to see any further arguments on the division of parishes, may receive information from perusing Selden, chap. ix, sec. 1, 4. Degge's Parson's Counsellor, p. 219, and Law of Tythes, lately published, p. 4.

When king Canute the Dane, about the year 1016, had by conquest made himself king of England, he was so far from abolishing any of the tithes, that he made some little enlargement to the laws of tithes, and wrote a long letter to all the bishops and nobility of England, from Rome, (1031,) where he went on pilgrimage and resided some time, conjuring them, by their faith, that they would cause these laws, respecting tithes and the rights of the church, to be duly executed.

But king Edward the confessor, about the year 1042, (says Spelman) made all certain, namely, "that tithe was due unto God, and
 " should be paid the tenth sheafe, the tenth
 " foal, the tenth calf, the tenth cheese where
 " cheese was made; or the tenth day's milk
 " where there was no cheese made; the tenth
 " lamb, the tenth fleece, the tenth part of
 " butter, the tenth pigge; and they that had
 " but a calfe or two should pay for every of
 " them a penny; and to this price is the par-
 " son generally holden at this day, when ten of
 " our pennies are scarcely worth one of that
 " time. He also ordained, that tithes should
 " be paid of bees, woods, meadows, waters,
 " mills, parks, warrens, fishings, coppices,
 " orchards, and negotiations, and out of all
 " things

" things with the law, that the Lord giveth
 " the tenth is to be rendered unto him that
 " giveth the nine parts with the tenth, and
 " bindeth the sheriff, as well as the bishop to see
 " this executed: and all these were granted, sayth
 " the book, by the king, barons, and commo-
 " nalty, as appeareth in those his laws." (3)

But, however those laws are attributed to the
 confessor, it is certain, says Selden, that as the
 ordinary copies of them are, and as they speak
 in the published volume of Saxon laws, they
 are not without many mixtures of somewhat
 later transcribers. " And, (says Prideaux) al-
 " though king Edward the confessor did not
 " make any new laws for tithes, which we can
 " find an account of, yet having digested all
 " the laws of his predecessors into one common
 " body of law, he took that care in it of this
 " right of the church, as was fully agreeable to
 " the zeal and piety of so religious a prince." (4)

1070. William the conqueror having assem-
 bled a parliament of twelve men, chosen out of
 every county to represent unto him a collection
 of the laws, by which the realm was governed

(3) Selden, chap. viii. Spelman, chap. xxvii.—Note,
 the sheriff and bishops were in those days the king's justices
 in every county, and all matters were heard and decided
 before them.

(4) Prideaux, ch. iv, p. 127. Selden, ch. viii, p. 225.

in king Edward the confessor's reign, and having enacted and published the said collection as a body of fundamental laws, by which the government was for the future to be administered: among these laws there is one for tithes, which establishes their right and enforces the payment of them through the whole realm. (5) He however ordered the tithe or the tenth part, which heretofore was exempted from taxes and other services, to be assessed, so that the whole ten parts were now taxed to the state, instead of the nine parts only, as formerly. (6) William likewise subjected all ecclesiastical tenures to military services; and monasteries were forced to maintain soldiers for the king's service; (the abbey of Bury had forty charged upon them. (7) Before William took from the church many considerable estates, it is generally supposed the clergy were in possession of more than one third of the land in the kingdom, and that exempt from all taxes; for it had been declared in the constitutions of Odo, archbishop of Canterbury, that the clergy were the sons of God, and the sons of God ought to be free from all taxes in every kingdom. (8) Laws confirming the right

(5) Prideaux, chap. v, p. 140.

(6) Ibid. note, p. 111.

(7) Ibid. note, p. 194.

(8) Tithes indefensible. Constitutions of Odo, published anno 943.

of tithes were likewise passed in the following reigns of Henry I. II. and III.; but nothing material, worth recording, remains to be noticed of the above acts, except in a general way. (9)

In the reign of Richard II. it is enacted, by statute 15, chap. vi. that in all appropriations of churches, the diocesan bishop shall ordain in proportion to the value of the church, a competent sum, to be distributed among the poor parishioners annually, and that the vicarage shall be *sufficiently* endowed. These appropriating corporations, or religious houses, were wont to depute one of their own body to perform divine service and administer the sacraments, in those parishes of which the society was thus the parson. This officiating minister was in reality no more than a curate, deputy, or vicegerent of the appropriator, and therefore called *vicarius* or vicar. His stipend was at the discretion of the appropriator, who however was bound by common right to find somebody, *qui illi de temporalibus, episcopo de spiritualibus debeat respondere*. But this was done in so scandalous a manner, and the parishes suffered so much by the neglect of the appropriators,

(9) Spelman, chap. xxvii, p. 133. Magna Charta.

that the legislature was forced to interpose.—
 “ It seems,” says Blackstone, “ the parish were
 “ frequently sufferers, not only by the wants of
 “ the divine service, but also by with-holding
 “ those alms, for which, among other pur-
 “ poses the payment of tithes were originally
 “ imposed: and therefore in this act a pension
 “ is directed to be distributed among the poor
 “ parochians, as well as a sufficient stipend
 “ to the vicar.” (o)

By the 27th of Henry VIII. chap. 20, and
 by the 32d of Henry VIII. chap. 7, it is
 enacted, that through all the king's dominions,
 every subject shall fully, truly, and effectually
 divide, set out, yield, or pay all and singular
 tithes and offerings, according to the lawful
 customs and usages of the parishes and places
 where such tithes or duties shall grow, arise and
 become due. (1)

Henry fixed a money payment in lieu of the
 mortuary or *symbolum animæ*—the soul scot of
 Canute—claimed by the clergy as a sort of ec-
 clestiafical heriot, to be paid out of the effects
 of the deceased, in order to make satisfaction
 to the church for the *tithes* or ecclesiastical
 dues, which he had forgotten or wilfully neg-

(o) Blackstone's Comment. vol. i, chap. ii, p. 387.

(1) Selden, chap. viii, p. 242.

lected to pay in his life time. (2) At the dissolution of monasteries, by statutes 27 and 31 of the same king, the appropriations of the several parsonages which belonged to those respective religious houses, (amounting to more than one third of all the parishes in England,) would have been by the rules of the common law disappropriated, had not a clause in those statutes intervened to give them to the King, in as ample a manner as the abbots, &c. formerly held the same at the time of their dissolution. "This, though scarcely defensible (says Blackstone,) was not without example; for the same was done in former reigns, when the alien priories (that is, such as were filled by foreigners only,) were dissolved and given to the crown. And from these two roots have sprung all the lay appropriations or secular parsonages, which we now see in the kingdom; they having been afterwards granted out from time to time by the crown." (3)

In the 2d and 3d of Edward VI. it is enacted, that all *prædial tithes* should be thenceforth paid as of right they had been within forty years next preceding, or according to custom

(2) Tithes indefensible, p. 35.

(3) Blackstone, vol. i, p. 386.

ought to have been, with allowances of privileges, lawful prescriptions or compositions, real and personal tithes of gain by merchandize and artifice, in such places and as within forty years preceding they had been accustomably used to be paid, are commanded to be paid yearly at or before Easter. And any person to whom tithes are due, or his servant, shall see the tithes set forth; and no person shall carry away his corn or hay before the tithe be set forth. (4)

From the foregoing acts of parliament it must plainly appear to every one, that the clergy have an *undoubted right to tithes*, according to the present law of the land. One observation, however, ought not to be omitted, which is, that most of the acts of parliament that have passed, besides the foregoing which relate to tithes, *almost all* of them tend to *soften the rigour and hardships* of tithes; witness that of Edward III. statute 45, chap. iii, exempting timber trees of more than twenty years growth from paying tithes; as well as those which have passed since the above, for the exemption of the payment of tithes in kind of hemp, flax, and madder, by paying a composition of five shillings an acre in lieu there-

(4) Selden, chap. viii, p. 246.

of. (5) Upon the whole then, *tithes* must be admitted to be the property of the clergy and lay impropiator. It however ought to be remarked, that as *they* were not *originally* given to the clergy as their exclusive property, (but were divided into a four-fold division,) the former conduct of the clergy in appropriating the *whole* of the revenues of the church to their own use, was surely a manifest deviation from the practice of the primitive ministry. On the other hand, the appropriating *tithes* to *lay persons* at the dissolution of the monasteries was (as Blackstone says) “scarcely defensible;” (6) and according to sir Henry Spelman, appropriations are called impropriations, as being improperly in the hands of lay persons. (7) Perhaps of the two foregoing acts the *last* is the *least* to be defended.

(5) Will. and Mary III. chap. iii. 11 and 12 Will. III. chap. xvi. George II. chap. xxxi, and 5 George III.—By 2 and 3 Edward VI. chap. 13. Barren and waste lands converted into arable and meadow, are exempt from the payment of tithes the first seven years.

(6) Blackstone, vol. i, p. 386.

(7) Spelman, chap. xxix.

[CHAPTER

CHAPTER III.

ON THE NATURE OF TITHES, AND WHETHER
THEY ARE NOT, IN THIS KINGDOM, OPPRES-
SIVE AND INJURIOUS TO AGRICULTURE, AND
IF SO, WHETHER IT DOES NOT AFFECT THE
PEOPLE AT LARGE.

IT must be acknowledged by every one, that both the happiness and comfort, as well as the very existence of the people, depend on the well or ill culture of the soil ; for in the present civilized state of society, mankind can no longer trust to the forest or the sea for their only support. It then of course follows, that the more agriculture is encouraged and assisted, the more benefit it is of to the community ; and *vice versa*, the more it is loaded with burthens, and discouraged, the more injurious it is to the people at large. If this position be true, one would naturally suppose, that every encouragement whatever would be given to agriculture, consistent with the nature of it ; and one would likewise imagine, that as agriculture and manu-
factures

factures are so connected together, every method would be made use of to *encourage* the former, in order to *promote* the latter. For a learned author has observed, that "agriculture is the foundation of manufactures, since the productions of nature are the materials of art." (1)

It is, however, much to be regretted, that agriculture in this country has not had that proper attention paid to it as it deserves; for nothing shows it more clearly than that we are

(1) Gibbon's Roman Hist. 8vo edit. chap. ii, p. 87.

Agriculture is an art of the first necessity, and carried the Romans and many other people to great power, without the assistance of manufactures, or of commerce; but *without agriculture* no state that we know of has flourished. *Spirit of Legislation*, p. 31. Prize Essay, read before the Economical Society of Berne, in Switzerland.

Agriculture ought to precede *population*, as the feast ought to precede the arrival of the guests. It ought to precede the arts and manufactures, as nourishment ought to precede labour; because the scarcity or dearth gives too high a price to work. *Third Essay by M. Peigneux de Correvon*—prize essay, Berne.

It has been eloquently said, that "*fields covered with ears of corn are the source of victories*." Euloge du Sully.

The production of corn in the first and most important occupation of the subjects of every country, and on its success rests the main support and prosperity of every other trade. *Report of the Lords of the Committee of Council on the Corn Bill, March 8, 1790.*

become

become dependent on foreign nations for part of the very *bread* we consume, as well as for a great portion of that corn which is devoured by cattle, (2) while each individual who wishes to enclose his property, is obliged to be at the expence of an act of parliament for that purpose, instead of having a general inclosure bill, and while many millions of waste acres disgrace our land. (3) It is not here meant to be as-

(2) We had formerly a large and profitable trade in the exports of corn—Upon an average of nineteen years, from 1746 to 1765, the corn exported from this country is supposed to have produced a net profit of not less than 651,000*l.* per annum; but in eighteen years, from 1770 to 1788, by setting the value of the corn imported against that of the corn exported, and deducting the amount of the duties received thereon, from the bounties paid during the said period, it will appear that this country has upon an average sustained a *loss* in this trade of 291,000*l.* per annum, which sum it has annually paid to foreign nations for the supply of its inhabitants. *Representation of the Lords of the Committee of Council on the Corn Laws. Approved March 10, 1790.* Witness also the Wool Act.

(3) If landed associations had been established, would the preposterous forms, difficulties, and impediments to inclosure, have been allowed to remain, in order that the culture of *wastes* might be taxed, to the enormous fees of chancellors, speakers, clerks, counsellors, solicitors, attornies, &c. *Young's Annals of Agriculture*, vol. 2, 418.

The material part of private business in the House of Commons, are inclosures, roads, and navigations, and therefore this most excellent maxim for the regulation of such business, says expressly, that the representatives of the people

serted, that burthens laid upon agriculture will always ruin *that* or the *state*; for there may be advantages to counter-balance the disadvantages—but they are seen to influence it more or less, and it is often to be observed, that in those countries where agriculture is encouraged and assisted, or rather where it is not discouraged, the greater quantity of corn is grown, the more flourishing and populous they are; while on the contrary, the less it is encouraged, or the more it is discouraged, the less quantity of corn is grown, the poorer are the people, and the less numerous; for we find in many parts of the world, lands rich and fertile in

people ought to make, or to continue, which is the same thing, fees so high, as to prevent application on the part of the people, for acts to enable them to cultivate the waste lands of the kingdom, to render bad roads good. *Annals of Agricul.* vol. xiii, p. 350.

The computed number of waste acres in Great Britain amount to 22,026,121, in the following proportion:

England	-	-	-	6,179,590
Wales	-	-	-	1,628,307
Scotland	-	-	-	14,218,224

No. 134, *An. of Agricul.* or vol. xxiii, p. 10.

The reader is desired to observe, that the above computation is not from *actual survey*, but only from calculations made by the Board of Agriculture, which perhaps (like all other calculations) are liable to error. *Edis.*

D

them.

themselves lie barren for no other reason. (4)—

One example among many:—

Brydone, in his journey from Agrigentum to Palermo, tells us, that the land, styled *Romani Imperii horreum*, the granary of the Roman empire, was become barren and unfruitful, the poor people of the village soon found him out, and surrounded his door, at the sight of whom he is made to exclaim, “Accursed tyranny!—“ what despicable objects we become in thy hands!” He afterwards informs us, that the village was surrounded with the finest country in the world, yet there was neither bread nor wine to be found in it. (5) I shall therefore lay it down as an *axiom*, that, the more agriculture is encouraged, the greater benefit it is of to the community, while on the contrary, the more it is discouraged, the greater injury it is to the people at large.

(4) “Heretofore, (says *Tacitus*,) Italy sent corn to the distant provinces; she was not then barren. But we sooner cultivate *Africa* and *Egypt*, and like better to expose the life of the Roman people.” “*Rome*, (says *Seigneur Des Correvon*,) then did not want inhabitants, but she disdained the culture of the earth. All were artists, and occupied themselves in serving the great—or soldiers—or in offices.” I might add, is not this in some measure applicable to us?

(5) Brydone’s Tour, vol. ii, p. 56, 57.

If,

If then, upon enquiry, we shall find that *Tithes* come under that denomination, there will at least be strong suspicions, that there ought to be a *commutation* in lieu of them, and a provision made for the clergy in some other way.

In treating on the foregoing subject, two things are to be considered :—

First, The influence of *Tithes*, with regard to individuals.

Secondly, The effect of *Tithes*, with respect to the community.

It will however be necessary, previous to the examination of the above, to take some notice of the objections that have been made by the advocates for the present system of *tithes*.

The most material ones that have been raised against the alteration of the present form are these. Have not the value of estates increased for many years past? Does not the landholder improve his own property at the same time he improves for the tithe-owner? Does not the farmer know when he makes his improvements, that they will most likely be tithed? Why are tithes deemed a greater hardship now, than they have always been? And lastly, Is it not a most difficult thing to find a proper substitute for tithes, so as to do justice to both parties concerned in it?

In answer to the foregoing queries, it may be said, that the value of estates is certainly increased, but not in that proportion which they ought; for, though Dr. Adam Smith has asserted, that the laws and customs favourable to the yeomanry, have contributed more to the present grandeur of England, than all the boasted regulations of commerce, it is evident he did not include tithes among those laws; for he has expressly said, that the tithe which is but a tenth of the produce, is found to be a very great hindrance to *improvement*. (6) There is no doubt, but that a farmer, with a lease of twenty-one years. will improve his farm more than if he were a tenant at will; for he may probably argue thus: if by laying out a certain sum on improvements, I can secure to myself an additional fifty pounds per annum, that will be an object running the hazard for, and though I know the tithingman will come and take away the tenth, yet this I know too, that if I do not improve I shall not have the chance of procuring the sum—The case then is this: that the farmer under a long lease improves his farm, at the hazard of making more than he

(6) *Wealth of Nations*, book iii, chap. ii, vol. ii.

Inclosures have contributed very largely to agricultural improvement. *Letter on Tithes to Arthur Young, esq.* p. 23. otherwise

otherwise would do, had he not a lease; and though he may sometimes gain, yet he often loses, (7) nevertheless the estate is improved; but the consequence is, that the tithe-owner reaps, perhaps, a *greater profit* than the farmer, for which the farmer complains, and *very justly*; for, is it equitable and right, that whenever I labour for myself I should work for another also? Ought I to be under the necessity of working for another family, at the same time I am working for my own? It surely does not show that the hardship is the less, because a man knows it is a hardship. "Because the wretched Moldavian is born under the Turkish government, and knows what he has to expect from his cradle, is it then no tyranny when the bashaw comes with his cudgel and demands and obtains what he pleases; the terrified rustic not daring so much as to murmur, through fear of the bastinado?" (8) Would the knowledge of this make one less sensible of the oppression? What has now been said, I trust is a sufficient answer to the three first questions.

Respecting the fourth question, "Why are tithes deemed a greater hardship now than

(7) Tithes indefensible, p. 46.

(8) Annals, vol. xvii, p. 182.

“ they have always been ?” It may be replied, that “ tithe in these northern regions is very
 “ different from what it was where the Jews
 “ were established ; there the *almond* and *date*,
 “ the *fig* and the *olive*, grew almost without
 “ any culture ; *mint*, *annise*, and *cummin*, arose
 “ spontaneously ; *milk* and *honey* overflowed ;
 “ the kind hand of Providence overwhelmed
 “ these chosen people with its bounty. How
 “ different the case here—here the productions
 “ of the earth are obtained with the most un-
 “ remitting labour.” (9)

In the early ages of Christianity, men's wants were few, consequently agriculture was at a low ebb, improvements were not in the least considered, land was ill-cultivated and produced but little, the tithes therefore were of little or no consequence. (o)

(9) Tithe Letters in Annals of Agriculture, vol. xviii, p. 502.

(o) In the year 1327, a capital messuage, with seventy acres of arable land, in Kent, was worth no more than one pound fifteen shillings *per annum*. Eighty acres of arable land were worth twenty shillings *per annum*, or three pounds of modern money, which makes the price ninepence of our money per acre. And it appears, that in the year 1470, lands in England were valued at no more than ten years purchase ; and so late as 1670, only about 120 years ago, at not more than fifteen or sixteen years purchase.

By a statute of Henry VI. towards the middle of the fifteenth

The revenues of the kings were paid in the early times by a small proportion of the scanty produce of the soil, and perhaps the least inconvenient mode of providing for the clergy, might be at that time by contributions of the same kind: for this reason—amongst many it is most likely that very little resistance was made at the *first* payment of tithes, but afterwards it became necessary to persuade mankind that they were due *jure divino*, in order to *pacify* them, while the darkness and ignorance of the age have given but too great a proof how successful the clergy were in their attempts. (1)

teenth century, wheat was allowed to be exported, when at 6s. 8d. a quarter, which was equal to about twenty shillings of our money. The price of a fat ox at that time was 13s. 4d. or forty shillings of the present money.

This great disproportion between the prices of corn and cattle puts it beyond doubt, that the tilling of land was but little understood or practised, and that of consequence little corn was grown. In those ages, it is evident then, that tithes were far less burthenome than at present—as the burthen is according to the ratio of improvement. *Tithes indefensible*, p. 41, 42.

(1) Becket was considered as living in the greatest pomp and luxury of any man of his time; yet we find that it consisted in his having his apartments every day in winter covered with clean straw or hay, and in summer with green boughs or rushes, lest the gentlemen who paid court to him, and who could not by reason of their number find a place at table, should soil their fine cloaths, by sitting on a dirty floor.

A long time however, and many laws both of church and state were found necessary to make the claim effectual; besides which the monks were obliged to have recourse to paltry subterfuges, and pretended miracles; (2) all

John Baldwin held the manor of Oterasee in Aylesbury, of the king in soccage, by the service of finding for the king's bed, litter, viz. in summer, grass or herbs, and two grey geese; and in winter, straw, and three eels in the year, if the king should come thrice in the year to Aylesbury. *Hume's Hist. of England*, vol. i, p. 384.

(2) "Hast thou truly done thy tithings and offerings to God and to holy church? Thou shalt understand, that at the beginning of the world, when there was but one man, that is to say, Adam; God charged him, that he should truly of all manner of things give God the tenth part, and bid him, that he should teach his children to do the same, and so forth all men unto the world's end. And though there was at that time, no man to receive it of him, in the name of holy-church, yet God would not that he should have but nine parts, and therefore he commanded him, that of every thing the tithe part should be burnt. I find, that afterwards Adam had two sons, Cain and Abel. Abel tithed truly and of the best; Cain tithed falsely, and of the worst. At last, the false tither Cain slew Abel his brother; for he blamed him and said that he tithed evil, wherefore our Lord God cursed Cain and all the earth in his work. So you now see that false tithing was the cause of the first manslaughter that ever was, and it was the cause that God cursed the earth."—This was a penitential about the time of Henry VI. made for the direction of priests in auricular confession. See copy of original. Selden, chap. vii, p. 169.

A tale

which evidently show, that tithes have been deemed almost in every age an inconvenience,

A tale is told of Augustine, the first archbishop of Canterbury, mentioned by Selden, which is as follows:—

“ About the year D.C. Augustine coming to preach at
 “ Cometon in Oxfordshire, the priest of the place makes
 “ complaint to him, that the lord of the manor, having
 “ been often admonished by him, would yet pay him no
 “ tithes. Augustine questioning the lord about that default
 “ in devotion; he stoutly answered, that the tenth sheaf
 “ doubtless was his, that had the interest in the nine, and
 “ therefore would pay none. Presently Augustine de-
 “ nounces him excommunicate, and turning to the altar to
 “ say Mass, publicly forbid that any excommunicate per-
 “ son should be present at it, when suddenly a dead corpse,
 “ that had been buried at the church-door, arose, (pardon
 “ me, says Selden, for relating it) and departed out of the
 “ limits of the church-yard, standing still without, while
 “ the Mass continued. Which ended, Augustine comes to
 “ this living dead, and charges him in the name of the
 “ Lord God to declare who he was; he tells him, that in
 “ the time of the British state, he was *hujus villæ Patronus*,
 “ and although he had been often urged by the doctrine of
 “ the priest to pay his tithes, yet he never could be brought
 “ to it; for which he died, he says, excommunicate, and
 “ was carried to Hell. Augustine desired to know, where
 “ the priest that excommunicated him was buried, this dead
 “ shewed him the place; where he makes an invocation of
 “ the dead priest, and bids him arise also, because they
 “ wanted his help. The priest rises. Augustine asks him,
 “ if he knew that other that was risen; he tells him, yes;
 “ but wishes he had never known him; for, saith he, he
 “ was in all things ever adverse to the church—a detainer
 “ of his tithes, and a great sinner to his death, and there-
 “ fore

(if nothing farther) to the people. But, in our days the arguments are still stronger; for, at the first distribution of tithes, we are told, that they were divided into a four-fold division; one part for the bishop, one for the clergyman, one for the repairs of the church, and one part for the poor. The case is now altered, the clergy and lay-impropriator have taken *all*,

“ fore I excommunicated him. But Augustine publicly
 “ declares, that it was fit, mercy should be used towards
 “ him, and that he had suffered long in Hell for his offence,
 “ (you must suppose I think the author meant purgatory,
 “ says Selden,) wherefore he give him absolution, and
 “ sends him to his grave, where he fell again into dust and
 “ ashes. He gone, the priest new risen, tells that his
 “ corpse had lien there above 170 years; and Augustine
 “ would gladly have had him continue upon earth again,
 “ for instruction of souls, but could not thereto intreat
 “ him. So he also returns to his former lodging. The
 “ lord of the town standing by all this while, and trem-
 “ bling, was now demanded if he would pay his tithes;
 “ but he presently fell down at Augustine’s feet, weeping
 “ and confessing his offence, and receiving pardon, became
 “ all his life time a follower of Augustine. Besides the
 “ common legend of our saints, the above is in some vo-
 “ lumes put alone for a most observable monument. (says
 “ Selden,) and I found it bound up at the end of the MS.
 “ life of Thomas-a-Becket, archbishop of Canterbury.
 “ written by *John de Grandison*, and it remains in the
 “ public library at Oxford. The whole course of it directa
 “ you how to smell out the original.” Selden, chap. x.
 P. 273.

while

while the land is burthened with an additional sum for the repairs of the church and the maintenance of the poor.*

And as it is evident that our ancestors grew much less corn than we do at present, so it was grown at a much less expence in proportion to what it now is, notwithstanding the improvements in the mode of husbandry—consequently they could better afford to grow less crops than, than we do great ones at present, and therefore could better afford to pay their *tithes in kind*.

And here I cannot but take notice of the mistaken idea that is gone abroad respecting tithes. “If I purchase an estate, (says the author of *Defence of the Right to Tithes*,) charged with a certain portion of its rent to be paid to A or B, this would be a burthen

* The following table will show the increase of the poor's rates from 1680.

	Rates about 1680	Rates in 1776.	Increase in about 96 Years.	Rates in 1785.	Increase in 9 Years.
In England	£631,609	1,679,585	1,047,976	2,100,587	421,002
In Wales	33,753	40,731	6,978	67,161	26,430
Total	665,362	1,720,316	1,054,954	2,167,748	447,432

Erskine on Poor Laws, Ann. Agr. vol. xiii, p. 496.

“ upon

“ upon the estate; but it would be no hard-
 “ ship upon me, if I knew it when I made the
 “ purchase, because I should pay the smaller
 “ sum in proportion. If a portion of the pro-
 “ duce were charged upon it, it might be ne-
 “ cessary for me to make a larger deduction in
 “ my price, than if it were a portion of the
 “ rent, because of the greater inconvenience
 “ attending it.” This writer surely ought first
 to have shewn, that the inconvenience of tithes
 was but small, that they were not oppressive to
individuals, neither injurious to the *community*;
 had he done that, it would certainly have been
 more to the purpose; according to his maxim
 it would make but little difference whether my
 estate was burthened with *tithes* or an *annuity*,
 but I should conceive there is as much diffe-
 rence between them, as the one is *uncertain*
 while the other is *certain*. A man who pur-
 chases a tithe-free estate will always give more
 than the proportion of a tenth, for its being
 tithe-free; for this reason, because he is certain
 of reaping the fruits of his own labour.

These reasons are surely sufficient to show,
 that tithes are a greater hardship now than
 they were heretofore. Respecting the last, and
 certainly the most material objection—the diffi-
 culty

culty of finding a proper substitute for tithes—
I shall beg leave to refer it to the chapter “on
“ commutations ;” and shall call the attention
of the reader to the consideration of the first
objection to tithes, which is the *influence* they
have on agriculture.

First, with regard to *Individuals*.

“ It is labour,” says Locke, “ which puts
“ the greatest part of the value upon land,
“ without which it would scarcely be worth
“ any thing ; it is to that we owe the greatest
“ part of all its useful products ; for all that
“ the straw, bran, and bread of an acre of
“ wheat is more worth, than the product of an
“ acre of as good land, which lies waste, is all
“ the effect of labour ; for it is not barely
“ the ploughman’s pains, the reaper’s and
“ thresher’s toil, and the baker’s sweat, is to
“ be counted in the bread we eat ; the labour
“ of those who broke the oxen, who digged
“ and wrought the iron and stones, who felled
“ and framed the timber employed about the
“ plough, mill, oven, or any other utensils,
“ which are a vast number requisite to this
“ corn ; from its being seed to be sown, to its
“ being made bread, must all be charged on
“ the account of labour, and received as an
“ effect of that ; nature and the earth furnished
“ only

“ only the almost worthless materials, as in
 “ themselves.” (3)

No one can deny the truth of the above; for we are told in scripture, that the Almighty said to Adam “ cursed is the ground for thy
 “ sake, thorns also and thistles shall it bring
 “ forth to thee, and in the sweat of thy face
 “ shalt thou eat bread.” (4)

We may see then, that we are indebted for the great crops of corn which our lands produce, to the *labour* of man, which, (with the blessing of Divine Providence) “ maketh the
 “ vallies to rejoice, and the barren wilderness
 “ to become a fruitful field.”

It hath been argued by those who have written against the present system of *tithes*, that they operate as a tax upon labour of at least ten per cent. and which has not, nor *cannot* be denied by the favourers of the present plan.— But it is asked, whether this loss of one tenth on improvements, be sufficient to discourage the improver to any considerable degree, chiefly for the following reason. A tenant, able and inclined to make improvements, will calculate before-hand all these circumstances, and will agree for such a rent only as will enable him to

(3) Locke, vol. ii, 4to. p. 235.

(4) Genesis, chap. iii.

make them with advantage. (5) The landlord may lose somewhat of rent in the first instance; but will receive his estate improved at the end of the term.

And, (says the same writer on the subject,) " if we may judge from appearances, this " *odious and oppressive tax* of tithes has not operated materially to prevent improvements." " In reply it has been asserted, that the farmer " who improves, pays this tax, not only on " the land on which the clergyman's right " bears, but on the capital in his pocket, to " which the titheman can have no claim; for " he has not a shilling while the money is idle " and unproductive; but invest it in improvements, and he takes ten per cent. Whatever " the trade, the fact is calculable in a moment; " for every one knows, that if ten per cent. is " returned, money will be invested; now the " tax of tithe makes twenty per cent. necessary, " in order to pocket ten, at the same time, that " in all other branches of industry make ten, " and you have ten." (6)

Again, says another author, " Tithe is not " the produce of land so much as it is of capi-

(5) Letter to Arthur Young, p. 9; see also *Annals of Agriculture*, vol. x.

(6) *Annals of Agriculture*, vol. xvi, p. 282.

"tal and labour ; and no law can give to one
 "man a right to the produce of the labour of
 "another, without deserving the epithets of
 "odious and oppressive. The comparison is
 "then drawn between a farmer and a manufac-
 "turer, where each employs the same capital,
 "and the difference is evidently shewn to be in
 "favour of the manufacturer, and against
 "tithes—for if the manufacturer makes ever
 "so many pieces of cloth or bars of iron with
 "his capital, his number will keep pace with
 "his industry ; whilst the farmer, the harder
 "he works, and the more loads of corn he pro-
 "duces in consequence, so much the more
 "of his produce goes into the purse of an-
 "other." (7) "Thus, he who deserves the
 "most of his country, in consequence of the
 "improvements he has made, is the most se-
 "verely burthened. The most valuable class
 "of men in the nation, on whose labours we
 "depend for our *very existence*, are deprived of
 "the fruit of their labour, as in proportion to
 "their exertions and expences, so in proportion
 "will be the exactions of the tithe-owner ;" (8)
 and which most undoubtedly is the reason
 why agriculture has not improved so fast as

(7) Annals of Agriculture, vol. xvii, p. 180.

(8) Tithes indefensible, p. 54.

the other branches of industry. (9) But the strongest argument that has been used in favour of the farmer is this, that as a tenant he may expend a large sum in improvements, while the tithe-owner reaps the profit and the farmer be the looser; for if the expences of a farm amount to 200l. and the value of the crop be 220l. the tithingman takes 22l. and the landholder does not get the money which he expended. But if through unfavourable weather, or any inevitable misfortune, the value of the crop of the farm is not more than 120l. the rector takes 12l. and the farmer suffers a loss of 92l.

Again, it has been justly remarked, that the farmer, whose tithes are taken in kind, has been prevented from purchasing those kinds of manures which are employed as light dressings,

(9) "When this gentleman (says Arthur Young) speaks of rapid advances in wealth and prosperity, I hope he does not mean in agriculture; he certainly alludes to other branches of industry, for in husbandry the advances have been incredibly slow, and painful compared with the progress in every other path. And why have they been so. Clearly to the weight of taxes, and especially to that of tythe." *Annals*, vol. xvi, p. 282.

Nay, a writer on the defence of tithes has acknowledged, that "inclosures have contributed very largely to agricultural improvement." *Annals*, vol. xvii, p. 105.

E

such

such as foot, the dust of rape, oil cake, &c. the capital and interest of which must be returned by one crop; whereas the farmer who has compounded for his tithes, may purchase these kinds of manures, if he has a prospect of making ten per cent. besides the return of his whole capital, by the improvement of a single crop. (o)

Among many other disadvantages that arise from tithes is the following:—A man has perhaps lived in a farm for fourteen years, has improved it very much—on the renewal of his lease, his landlord greatly advances his rent on finding that his composition for tithes was reasonable. After the tenant has been in possession of his new lease a short time, the incumbent dies; a new one succeeds, of quite a different temper, raises the tithes to double the sum he paid before, or takes them in kind; the farmer then finds he can with difficulty subsist on the farm, having before expended what he ought to have kept in his pocket, and is paying the landlord now, what he finds belongs to the clergyman.

“Another peculiar hardship,” and surely a disgraceful practice, (says a Plain Farmer, in *Annals of Agriculture*, vol. xxi, p. 344,) “is
“the taking advantage of the old composition,

(o) *Annals of Agriculture*, vol. xvii, p. 108.

" in strict law most inequitably ceasing the
 " moment the incumbent is dead; and of the
 " farmer being *at that instant* under the claim
 " of paying all his tithes in kind, or suffering
 " the severe penalties of his neglect. Thus
 " the lands cultivated and sown, under the
 " presumed security of a solemn covenant, are,
 " on any vacancy before harvest, liable to be
 " subject to the avoidance of that covenant;
 " and with a parchment at their throats, the
 " cultivators, under the just terrors of the
 " fangs of the law, compelled to submit to a
 " contribution, not unfamiliar to what the pis-
 " tol of the plunderer extorts on the highway.
 " Such advantage was instantly and greedily
 " seized at Heddingham, and Stisted, in Essex,
 " both which livings became vacant in the
 " spring."

The advocates of the present system will
 most likely observe with a certain writer, (1)
 " Were the clergy to take their tithes in kind
 " no such cases as these would happen, and
 " the universality of this practice would be
 " very effectual in silencing murmurs and dis-
 " content;" and, says he, " no method could
 " be so simple and efficacious as to *compel* the

(1) Observations on a General Commutation of Tithes.

"clergy to take their tithes in kind." Some doubts might however arise, whether such a *compulsory* system, or rather a combination, among the clergy, might not tend to the injury of the cause, and the people would then be led to suppose, that the period was advancing "with celerity, when the people of England might be brought to say, with one voice, *we will not pay them.*" (2)

The hardship of tithes is seen likewise from the tithe-owner receiving them from turnips, and those fallow crops, which by being consumed on the land are no immediate benefit or profit to the farmer, (nay often a present loss,) but which tend only to ameliorate the soil, and make it better for the succeeding crop, which he receives the benefit of. But in this case, perhaps, as well as in some others, the interests of the impropriator or rector, and the vicar, may clash; for where the great and small tithes are in different hands, the farmer is sure to be the sufferer, as *both* will be exacted with a greater degree of strictness and severity.

Respecting the oppression and hardship of tithes as an excise, I cannot shew it more clearly than Arthur Young has done, who says, "If

(2) Annals of Agriculture, vol. xv, p. 578; Young's Remarks on Langton Inclosure Bill.

"I am

“ I am asked why tithes are odious, I reply,
 “ that that tax which is so levied as to invade
 “ the right which a man has to consider his
 “ house as his castle, or his field as his exclu-
 “ sive property, is justly so characterized.—
 “ Does this gentleman want authorities from
 “ innumerable speeches in both houses of par-
 “ liament, probably even from bishops them-
 “ selves, that have affixed this epithet to those
 “ excise laws, which deprive Englishmen of
 “ that right to consider their houses as their
 “ castles? And will it not be apparent, that
 “ any tax levied on the produce of land, which
 “ gives to the state, or its delegates, the power
 “ of entering into a man’s fields, with men,
 “ and carts, and horses, often to his damage;
 “ and in a different degree even into his gar-
 “ dens and the recesses of domestic privacy—
 “ really merits such an epithet nearly as much
 “ even as the excise laws themselves? Whe-
 “ ther the epithet ‘oppressive’ is unjust, must
 “ turn upon this simple enquiry: is the re-
 “ venue of the clergy raised by the means
 “ the easiest to those who pay it? Granting
 “ a right in the state to take a portion of
 “ every man’s income for public uses, if
 “ harsh, inconvenient, and mischievous me-
 “ thods of doing it are made use of, instead

" of mild, easy, and convenient ones, to raise
 " an equal income, that state is oppressive
 " to its subjects." (3)

Political writers have laid it down as a rule, that it is the duty of every government, to render the taxes imposed, as equal as can be contrived—as convenient to the contributor, as the nature of the case will admit of—as certain—and as little burdensome to the people as possible. It wants very little foresight to perceive, that the present system of tithes is not at all applicable to the above rule.

The inconvenience as well as the great injury of the tithe laws towards individuals, may be seen from the reports of the many cases which have been determined in the different courts of law; and it must be obvious to every one, that the disputes and animosities which so often arise between the clergy and their parishioners, evidently tend both to the disgrace and hindrance of religion—tend to the destruction of those very purposes, for which a Christian ministry was appointed; for where the clergyman is at variance with his parishioners, they are at first led to despise the man, and afterwards the religion he professes.

(3) Annals of Agriculture, vol. xvi. p. 280.

In order to preserve the peace of the kingdom, and to prevent those innumerable perjuries which might ensue, if a man were allowed to bring an action at any distance of time, the statutes of limitation were passed; for the law holds that *interest reipublicæ ut sit finis litium*.—A possession therefore for sixty years is a bar, even against the prerogative, in derogation of the ancient maxim, *nullum tempus occurrit regi*. Twenty years is the time of limitation in any writ of formedon, and by consequence in every action of ejectment; and no entry can be made by any man, unless within twenty years after his right shall accrue. All actions of trespass, (*quare clausum fregit* or otherwise,) detinue, trover, replevin, account, and case, (except upon accounts between merchants,) debt on simple contract, or for arrears of rent, are limited by the statute of 21 James I. chap. xvi, to six years, after the cause of action commenced. (4) As the law of the land holds it to be the interest of the state, that strife should cease; it is somewhat remarkable that the above statute did not extend to that famous maxim of the church, *nullum tempus occurrit ecclesiæ*, which many of the clergy respect too much. Surely the ministers of that religion, whose office it

(4) Blackstone's Comment. vol. iii, p. 307.

is to speak " peace on earth and good will
 " towards man," could not refuse to give up
 that maxim which has been the means of pro-
 ducing that very strife which it is their duty to
 prevent.

" As the tithe-laws now stand, claims, which
 " the most rapacious of the popish clergy would
 " have been ashamed to make, may be made
 " and substantiated by a protestant clergyman.
 " Claims, which have lain dormant for centu-
 " ries—nay, which were never made before,
 " and which neither the buyers and sellers of
 " estates ever thought of, may be brought for-
 " ward and supported by law, to the great in-
 " jury and distress of private families. Agree-
 " ments fairly made hundreds of years ago for
 " compositions, if the written evidences of
 " those agreements be lost, may be set aside,
 " although those compositions have been regu-
 " larly paid, during the memory of the oldest
 " man living. And in short, as the statutes of
 " limitation do not extend to the demands of
 " the clergy, and as in a court of law, the *onus*
 " *probandi* lies upon the laity, the greatest pos-
 " sible encouragement is given to the clergy to
 " harass their parishioners with law-suits for
 " *tithes* in kind." (5)

(5) *Tithes Indefensible*, p. 70.

In February 1772,* Mr. H. Seymour moved in the House of Commons, for leave to bring in a bill, to secure the possessions of the subject, against the dormant claims of the church. He observed, he had given notice of his intention the preceding session, that country gentlemen might have time to enquire among their constituents, whether such claims had not been made to the alarm and oppression of private families. He said, acts of limitation had passed at different periods for the relief and security of every person possessed of property, and in order that that property might be ascertained; and to add to the security of the subject, the crown had given up its *nullum tempus* power. The church now stood single against the lay-subjects of the crown, and superior in point of legal power to the crown itself. That length of possession which fortified, and strengthened legal right and just title, in every other case, did in this alone, render them more weak and uncertain. He added, that various instances might be mentioned to shew how oppressive this church power had been used; but he would name one only, which was well known to the gentlemen of the law; he meant that of a member of that house, (who afterwards acknowledged the fact,) whose family was, at this instant, one hundred and twenty

twenty thousand pounds worse, by the claim of a bishop upon his lands, after quiet possession for above one hundred years. He said, he was ready to give the poor parochial clergy any ease or advantage that could be pointed out, and that he had desired the two metropolitans to consider in what manner this might be most effectually done.

Lord North, and the lord advocate of Scotland, opposed the reading of the bill. But the lord advocate acknowledged that a law of a similar nature had passed in Scotland, and that the whole kingdom, clergy, as well as laity, found the very best effects from it.

Mr. Seymour replied, that this was the first time since he was in parliament, that the minister had objected to the reading of a bill, which was calculated to promote a public good, by redressing a public grievance. He said, the minister had on this occasion mentioned the poor clergy only as a mark to screen the rich; that poverty was made use of as an instrument to defend superfluity and luxury. If the poor clergy were the objects of his lordship's care and regard, why had he lately given his brother a bishopric of two thousand pounds *per annum*, besides two livings *in commendam*. His lordship might have bestowed the two livings at least

least on the poor clergy. Mr. Seymour asked his lordship, why he did not mention the poor clergy, when he acquainted him with the contents of the bill. Was he to understand when he appeared smiling and courteous, and made no objection, that, at that moment he meant opposition? He acknowledged, he did not understand his lordship's ministerial countenance, having never attended his levees; but for the future he should understand, that when he apparently approved, he meant to oppose.

Lord North observed, it was the etiquette of the minister, if he could not grant the favour asked of him, at least to send home the person refused in good humour. This was very well understood by courtiers; but for the information of such ignorant, honest country gentlemen, as Mr. Seymour, he thought it right to explain, that when he only nodded or squeezed the hand, or did not absolutely promise, he always meant *No*.

On the division, the majority against the reading of the bill was only 24 votes. Against the reading of it 141—For it 117. (See Chandler's Debates.)

“ The general rule of law seems to be, the
 “ lands of a layman can only be *totally* dis-
 “ charged of *tithe*s, under the statutes of
 “ Henry

" Henry the eighth, for dissolving of religious
 " houses, and *partially* discharged, by invariable
 " custom during the time of legal memory,
 " or by an agreement between the owner and
 " the parson, with the consent of the patron
 " and ordinary, previous to the 13th Elizabeth,
 " *anno* 1571.

" A prescription *de non decimando*, or an exemption
 " from all *titbes*, without having made
 " any compensation for them, is not allowed to
 " a layman, unless he can prove the prescription
 " to have originated in a religious or ecclesiastical
 " person, and produce a title to that
 " prescription by act of parliament.

" Hence when the Rev. Mr. Brearey, rector
 " of Middleton upon the Wolds in Yorkshire,
 " chose to take advantage, as many more of
 " the clergy have done, of that famous maxim
 " in law,—revered by the church undoubtedly,
 " however oppressive to the laity,—*Nullum*
 " *tempus occurrit ecclesie*, and filed his bill in
 " the Exchequer in the year 1762, against
 " Manby, one of his parishioners, for great
 " and small *titbes* of his lands, although Man-
 " by proved by witnesses, that no *titbe*, *modus*,
 " or composition had, within the memory of
 " man, been paid for those lands, it was de-
 " termined, that the *non-payment* of *titbes*,
 " though

" though for time immemorial, was no ex-
 " emption from the payment of them, unless
 " it was set out and established by the defend-
 " ant, that such exemption arose from the
 " lands having been parcel of one of the
 " greater abbies:—And it was decreed, that
 " Manby must account to the rector for the
 " *titbes* of those lands for which he claimed
 " the exemption. Manby was therefore obliged
 " to pay to the rector the *titbes* of his lands
 " for many years past; which, with the ex-
 " pences of the suit, greatly reduced his pro-
 " perty, and left his family to lament the
 " effects of the tithe-laws.

" A *modus decimandi*, known by the name of
 " a *modus*, can only be supported against a
 " claim for *titbes* in kind, by proof of *immemo-*
 " *rial* usage; and the law, as it now stands,
 " determines, that the time of memory shall
 " commence from the reign of Richard the
 " first,—an æra full six hundred years distant
 " from the present time. (6) And any ancient
 " *modus* may be set aside, by proof of its non-
 " existence in any part of the long period of

(6) " It seems unaccountable, that the date of legal pre-
 " scription or memory, should still continue to be reckoned
 " from an æra so very antiquated." *Blackstone's Comment.*
 vol. ii, p. 31.

" time

" time between the reign of Richard the first,
 " and the present day : and if the *modus* set
 " up in opposition to *tithes* in kind, is so
 " large, that it exceeds what the value of the
 " *tithes* in kind could have been in the time of
 " Richard the first, it destroys itself by in-
 " ternal marks of a later original.

" In the case of Chapman and Smith, Trin.
 " Term, 27 and 28 George II. lord chancellor
 " Hardwicke observed, the payment of a *modus*
 " of ninepence an acre, ' could not have sub-
 " sisted time out of mind,' (i. e. from the time
 " of Richard the first) ' from the alteration of
 " the value of money; because ninepence an
 " acre, must have been much above the value
 " of the *tithes* of the land, at the time the
 " *modus* or composition must be supposed to
 " commence, which, by the law of England (a
 " pretty extraordinary law,' says he, ' I believe
 " unlike the law of any other country) is the
 " time of the transportation of Richard the
 " first to the holy land.'

" An agreement made in the year 1664, for
 " a *modus*, between the owners of lands in the
 " parish of Burton Coggles, in the county of
 " Lincoln, and the rector of the parish, and
 " confirmed by a decree in Chancery in 1677,
 " was set aside one hundred years after it was
 " made.

" made. In consequence of the agreement
 " with the rector of Burton Coggles, for a
 " money-payment in lieu of *tithes* in kind, the
 " open lands of the parish were inclosed in
 " 1664; and in 1677, it was decreed in Chan-
 " cery, that the lands and tenements in the
 " parish, ' should stand discharged, and freed
 " of and from the payment of *tithes* in kind,
 " and of all manner of other *tithes* and dues,
 " except the sum of 96l. 8s. 7d. to be paid
 " to the rector of Burton Coggles, his suc-
 " cessors and assigns.' This payment had been
 " regularly made, to the rector for the time
 " being, from the period of the decree,
 " till the year 1756, when the Rev. Dr. Blair
 " became rector; and Dr. Blair himself re-
 " ceived the same payment for several years
 " afterwards. But at length, the Doctor spied
 " out the nakedness of the original agreement
 " in 1664,—questioned the validity of the
 " decree in Chancery in 1677,—filed his bill
 " for *tithes* in kind, and obtained them. (7)

(7) " Vide also the case of Lloyd and Mortimer, in the
 " Exchequer, Mich. Term, 16 George III. in which an
 " agreement by indenture, dated *anno* 1676, for a *modus*,
 " was set aside by the Rev. Mr. Lloyd, in the year 1773.
 " The agreement in 1676, was executed by the patron,
 " vicar, and bishop, and expressed to continue *for ever*.
 " But Mr. Lloyd did not think himself bound by it; and
 " the *letter* of the law was on his side undoubtedly."

" A real

" A real composition is founded on an agree-
 " ment made between the owner of lands and
 " the parson, with the approbation of the
 " patron and ordinary, and is a discharge
 " from the payment of *titbes*, in consequence
 " of land, or other real recompence having
 " been given to the parson, in satisfaction
 " thereof. But since the 13th Eliz. no *real*
 " *composition* is good for any longer term than
 " three lives, or twenty one years; and as
 " agreements for compositions are now seldom
 " made but with the parson only, they are of
 " no validity after his death.

" In 1769, the Rev. John Bree, rector of the
 " parish of Rysolm, in the county of Lincoln,
 " exhibited his bill in the Court of Exchequer
 " against Charles Chaplin, Esq. the owner and
 " occupier of two thousand acres of land, for
 " *titbes* in kind. Mr. Chaplin insisted on an
 " ancient composition, by an agreement of the
 " parson, patron, and ordinary, before the
 " reign of Queen Elizabeth, by virtue of
 " which an annual payment of 15l. 10s. 1½d.
 " was fixed in lieu of, and in full satisfaction
 " for all *titbes*. Mr. Chaplin's father pur-
 " chased the estate, in the year 1721, of Lord
 " Tyrconnel, and by the agreement between
 " them, an allowance was made to the pur-
 " chafer

“ chafer for the various out-payments, and for
 “ 15l. 10s. 1½d. to be paid to the rector of
 “ Ryfolm, in lieu of *tithes*. From the year
 “ 1721 to 1767, this annual payment was re-
 “ gularly made. But Mr. Bree, soon after his
 “ institution to the rectory, claimed *tithes* in
 “ kind.

“ It is however, an extraordinary circum-
 “ stance, that although Mr. Bree claimed *tithes*
 “ in kind, and is called the rector, ‘ there has
 “ not been in Ryfolm,’ says the report of this
 “ case, ‘ any church or place of public worship,
 “ nor any parsonage house, any resident mini-
 “ ster, nor any divine service within time of
 “ memory,—if ever. The rectory (if it be
 “ properly so called) is an absolute sinecure;
 “ and it is not contended, that *tithes* in kind
 “ were ever received or demanded by any of
 “ Mr. Bree’s predecessors.’

“ Mr. Chaplin had expended twelve thou-
 “ sand pounds in improving his estate, in con-
 “ fidence, that it was not subject to *tithe* in
 “ kind, and that all the improvements which
 “ he made, would be for his own advantage.
 “ But Mr. Bree obtained *tithes* in kind, as Mr.
 “ Chaplin, at such a distance of time, was not
 “ able to prove an agreement sufficient, in law,
 “ to establish the composition. The cause was

F

“ carried

" carried into the House of Lords, and in the
 " debate upon it, lord Mansfield said, Mr.
 " Chaplin's was AN HARD CASE, but that how-
 " ever desirous their lordships might be, to
 " relieve Mr. Chaplin, ' *it was impossible to fly*
 " *in the face of the law.*' (8) He declared, if a
 " bill were brought into the House, to pro-
 " vide for the clergy in some other way than
 " by *tithes*, and in a manner more suitable to
 " their office, it should have his hearty con-
 " currence and firm support.

" As neither Mr. Bree, nor any of his pre-
 " decessors, in the memory of any person
 " living, had ever performed any religious
 " duty within the parish of Rysolm, no work
 " was done, and therefore no wages were due.
 " Lord chancellor King observed, in the case
 " of Chapman and Monson, in Hilary Term,
 " 3 Geo. II. ' *Tithes are the reward for the care*
 " *the parson takes of the souls of his parishioners,*
 " *in which case the labourer is worthy of his hire.*'
 " If then the parson takes no care of the souls
 " in his parish, why should any of those poor

(8) " The office of a Judge," says lord Bacon, " is *jur*
 " *dicere*, and not *jur dare*: to interpret law, and not to
 " make law or give law." Therefore, however sensible a
 judge may be of the impolicy of existing laws, he is bound,
 in his judicial capacity, to act according to them; for he
 cannot act contrary to the law.

" souls

“ souls pay him *tithes*? Mr. Bree certainly
 “ performed no duty, to entitle him to the re-
 “ ward of *tithes* in kind of two thousand acres
 “ of improved land, which had never paid
 “ *tithes* in kind before.”*

Surely enough has now been mentioned to
 prove, that the hardship of *tithes*, with regard
 to *individuals*, is so great, as to prevent those
 improvements which would otherwise take place,
 were there a *commutation* or a *certain sum* to be
 paid in lieu of them.

We are now to consider, *secondly*, the effect
 of *Tithes* with respect to the community.

In examining the above, I shall lay before
 the reader the arguments that have been em-
 ployed by writers on each side the question, and
 shall endeavour to draw such conclusions from
 them as are founded on truth.

Under the last head, I think it was clearly
 shewn, that the hardship of *tithes* was so great
 as to prevent those improvements in agriculture
 which would otherwise take place, were there
 a *commutation*. (9) If that is true, we may

* *Tithes Indefensible*, p. 78—88.

(9) “ It seems to be universally agreed, that the *payment*
 “ of *tithes in kind* is a material obstacle to the advancement
 “ of agriculture. According to the present mode of col-
 “ lecting this tax, it is not a tenth of the *natural produce* of
 F 2 “ the

say with Young, (o) that it is beyond all the powers of calculation to conjecture what is the amount of the annual loss sustained by the community, in consequence of the most ill-judged system being continued in such effective force over the kingdom, except in that small portion of it emancipated by bills of inclosure. If it operates in full power over fifteen millions of cultivated acres, producing at the average of 2l. 5s. 6d. per acre, 34,125,000; and affects their culture only to the amount of one tenth, it prevents a product of 3,412,500l. per annum. And that this is but a moderate esti-

“ the land ; but a tenth of the *capital employed in trade*.—
 “ If a man employs 100l. in trade, he receives his profits,
 “ without any deduction ; but if he should lay out this 100l.
 “ on a speculation of improving a piece of land (say drain-
 “ ing a bog,) he finds, if his scheme succeeds, that the
 “ produce is not all his own ; the tithe-owner comes and
 “ takes away *one tenth*, (which is probably all the profit,
 “ after deducting common interest for money expended,)
 “ and this from off land that never afforded any tithe since
 “ the creation, nor *ever would have done*, had not this spi-
 “ rited improver laid out this 100l. on improving this bog,
 “ rather than employing it in trade, where he could have
 “ received at least 10l. per cent. for his money. The bog
 “ would then have continued unprofitable, and the tithe-
 “ owner would have received *no injury* ; for neither he, nor
 “ any of his predecessors, had ever reaped any advantage
 “ from it.” *Report to Board of Agriculture by Mess. Bailey*
and Culley, for the County of Cumberland—1794.

(o) Annals of Agriculture, vol. i, p. 73. mate,

mate, will appear to any one who reflects attentively on the subject.

Another writer says, "Of all obstacles to an improved and increasing tillage, which ever did or almost can exist, where the liberty and property are protected by the law, tythe is surely the greatest; nevertheless, though the gross and glaring inconveniences arising both to the public and individuals, from that most oppressive and impolitic of all taxes, are as generally acknowledged as extensively felt, yet every proposal to procure a communication of it, and brought forward by men in exalted stations has been so totally unsuccessful, that no common occasion could perhaps warrant the presumption of a private individual even to mention it again. But when so solemn a declaration, from such authority as that of the Lords of Council, warrants the apprehension, that if America should be adverse, (1) or seas should be

(1) "The Committee are further impressed with the importance of this subject, and are the more induced to think, that it requires immediate attention, as from accounts they have received of the produce and consumption of corn in most European countries, they are inclined to believe, that in ordinary years the produce of corn in Europe is not more than equal to the consumption of its inhabitants; and that whenever the crops fail

“ stormy, or an enemy’s cruizers should be
 “ successful—Britain may want bread, any one
 “ may surely be allowed to say, what in his
 “ opinion might obviate so formidable a cala-
 “ mity; and if means exist for enabling her
 “ own soil to produce the desired plenty, it may
 “ not be unreasonable to hope, that the mea-
 “ sure formerly rejected because it was difficult,
 “ may be now undertaken if it should be found
 “ not impossible.

“ My present purpose,” says he, “ will be
 “ merely to point out to the many, whose situ-
 “ ation has not led them to acquaintance with
 “ the subject, the necessary tendency of tithe
 “ to check improvements of agriculture in
 “ general, and most particularly to check the
 “ cultivation of *corn*. The operation of tithe
 “ indeed is so various, according to the tem-
 “ pers of men on whom the collection depends,
 “ that it would be scarcely possible, through
 “ the most laborious investigation, to calculate
 “ with any approach to exactness, the amounts
 “ of the injury sustained by the public through
 “ that oppressive tax. But a very little con-

“ in any degree, the deficiency can only be supplied from
 “ the harvest in America.” *Representation of the Lords of
 the Committee of Council on the Corn Laws—Approved March
 10, 1790.*

sideration

“ sideration may convince any disposed to the
 “ enquiry, that the amount of the mischief,
 “ by which nobody profits, is very great. A
 “ mischief by which nobody profits is a de-
 “ scription, which I do not at all fear to apply
 “ to tithe.” (2)

“ That tithe has a direct tendency to discour-
 “ age improvement of every kind, is too ob-
 “ vious to require more than to be mentioned.
 “ But it is much to our present purpose to
 “ observe, that beside a general tendency to
 “ check all improvement, tithe has a particu-
 “ lar tendency to check improvements in til-
 “ lage, and to occasion a preference of feeding
 “ to arable land. For tithe operates much less
 “ injuriously upon feeding land;—little indus-
 “ try is there employed;—capital is bestowed
 “ not upon the land but upon stock; and except
 “ in the article of hay, the tithe that can be
 “ taken is comparatively small.”

Another argument that has been brought
 against tithes is, that “ tithes are incompatible
 “ with the investment of large sums in agricul-

(2) Mitford on the Corn Laws—Ann. of Agric. vol. xv,
 p. 609. Burke speaking on the church establishment, in his
 Letter on the French Revolution, p. 155, says, “ Revenues,
 “ which taken from no person are set apart for virtue.”
 What does Mr. B. mean? *Edit.*

“ ture; and consequently are incompatible with
 “ the prosperity of agriculture, and if so with
 “ that of the nation.” (3)

Another dissuasive reason for the alteration of the present system, is the taking away from the farmer the hay and straw, which are so essentially necessary to the production of manure. And by manure the farmer renovates his land. He is therefore not only deprived of the fruit of his land (by tithes) but of that likewise which can make his land fruitful. In the way therefore in which the farmer is deprived of his produce this year, he is also deprived of the means of obtaining a future produce. With the tithes in kind this year, are lost part of the means of producing manure, for the purpose of raising grain the next year. Hence the evil effects of tithes are not immediate only, or such as end with the year, but they extend into futurity in an accumulated degree. (4)

“ There are great quantities of tithes in this
 “ kingdom collected, by which the farmer is

(3) Annals, vol. x, p. 401.

(4) Tithes indefensible, p. 53. In former times, when there were but a few acres of glebe held with the parsonage, I have heard that some tithe-owners have sold their manure at a cheaper rate to the farmers in their titning; but the price of straw is now so high, that a *present advantage* is deemed much better than a *greater one at a distance*. Edit.

“ par-

" particularly injured, not only by the incon-
 " venience and delay it gives him in getting in
 " his harvest, but by the straw and hay,
 " amounting to a tenth part yearly being taken
 " from his farm, which is particularly felt as
 " a very heavy loss in the return of manure,
 " and indeed amounts to an irreparable one,
 " provided the land is situated at such a dis-
 " tance from a town, as to render it impossible
 " to fetch manure to profit, that is, at the dis-
 " tance of six or seven miles; besides the ga-
 " thering, and carrying off the tithe, is event-
 " ually an injury to the owners of the tithes;
 " for were that one tenth of the manure yearly
 " returned to the land from which it is ga-
 " thered, in course the increase would be much
 " greater, as it operates by accumulation like
 " compound interest upon money." " The
 " only real hardship I have felt from tithes is,
 " such as this, the year before last I marled a
 " piece of land of ten acres, and it cost me five
 " pounds per acre; for I drew the marl near a
 " mile, and it is a sort of stuff that requires,
 " after being spread, to lie open to a winter
 " frost, before the land is ploughed, in order
 " to reduce and incorporate it with the soil.
 " I drained the field at the expence of five
 " pounds per acre, and ploughed it five times
 " the

" the last summer, and now my tithes are to be
 " valued, and consequently I must give the
 " value of one acre, or the produce of it will
 " be taken from me, before I have had a shil-
 " ling of return." " This is very hard and
 " unreasonable, such complaints as these are
 " very common and very just, and upon en-
 " closing of wastes the hardship is often
 " greater." " Such complainants are the per-
 " sons I wish to see redressed, not only on their
 " own account, but for the sake of the com-
 " munity at large, for gathering the tithes in
 " kind is very burthensome, and if they are
 " valued yearly and sold at a fair and just
 " price, they are still a check on improve-
 " ment. (5)

A disadvantage to the community may be
 seen likewise in those parishes that are large,
 where, from the distance of the tithe-corn from
 the parsonage, much of it is not only often da-
 maged by the untowardness of the weather, but
 is sometimes rendered good for nothing. And
 here, perhaps, it may not be amiss to make a
 calculation of the amount of the loss, which
 the public sustains from this ill-judged mode—
 merely from the number of horses, which are

(5) Bishton's Report to the Board of Agriculture, of the
 County of Salop, p. 33.

obliged

obliged to be kept, more than there would be a necessity for, were the tithes compounded for. Let us consider. It is supposed that there are about 10,000 parishes, (6) and that more than one third are in lay hands and in appropriations; (7) and if we calculate that many clergymen take their tithes in kind, or let them out to an individual, we may, I think, suppose that tithes are paid in kind throughout half the parishes. Now, it is known to every farmer, that if he had his own tithes, he could carry them in, at the same expence of horses and servants as he does now, while on the other hand the tithe-owner is obliged to keep horses on purpose; two, perhaps, in a small parish, and four in a large parish, more than there would be any occasion for, provided the tithes were not paid in kind; but as in some cases many tithe-owners might not be obliged to keep more horses on account of taking tithes in kind, and as some parishes consist chiefly of marsh-land or pasture-land, we shall not surely exaggerate, when we state the number of horses that are kept to be

(6) Letters on Tithe, in Ann. of Agr. vol. xviii, p. 511, say,—“All the accounts that I have seen make the number of parishes to be more than 9000; three of them vary as follows: 9284—9407—and 9778.” But Carey, in his English Atlas, states the number to be 10,492. *Edit.*

(7) See p. 27, of this work.

one in each parish, more than there ought to be. Upon calculations that have been made respecting the expence of keeping each horse, by Arthur Young and others, it will be found to cost 12l. 12s. per horse, per annum; (8) that multiplied by 10,000 will make 126,000l. per annum—a sum which, perhaps, some may think not very great upon the aggregate, but which, if applied towards the encouragement of agriculture, would tend to the very great benefit of the state. Nothing is here calculated for the maintenance of the servants employed with these horses, who might be made use of in a better manner—in *improving of the land*.—The expence of keeping such a number of horses more than is wanted must (if in no other light) be looked upon as a *national grievance*, especially at this time when we do not grow corn sufficient for the sustenance of man.

Much has been written and many arguments been made use of on both sides respecting tithe being a *tax*, (9) or a rent, (i. e.) a consideration

(8) I think the average now will be found to be higher.
Edit.

(9) Letter to Arthor Young, and his Answer. “ In making a few observations on his essay, I cannot desire to place the question in a properer and more judicious light than this gentleman has himself done, by stating tithes to be the property of the *state*; that admission, a
“ very

paid for the exclusive privilege of cultivating and reaping on certain lands; being a part of the condition subject to which the lands were originally granted.

“ By a tax, I understand, a part of a man’s
 “ property taken from him by law for the
 “ public service.” (o) “ That what is taken
 “ from him should be *his property* is a part of
 “ the definition, which is essential to the objec-
 “ tion: because, if it be not his property, its
 “ being taken from him can be no just ground
 “ of complaint. The question then is—Is the
 “ tithe or any part of it the property of the
 “ landholder or occupier? Objections to tithes
 “ would probably vanish, (says the same writer)
 “ were it but duly considered, that every estate
 “ which hath been in any way acquired since
 “ the institution of tithes in this kingdom, was

“ very important one, seems at once to justify me in repre-
 “ senting tithes as a tax, for that property which is at the
 “ disposition of the state, and *appropriated to the main-
 “ tenance* of certain orders of *men*, is unquestionably a tax;
 “ whether in the shape of tithes for the clergy, of customs
 “ and excises for soldiers and sailors, of poundage for col-
 “ lectors, or of tolls for passing through gates: whatever is
 “ raised on the public, by the authority of the state, must
 “ be to every intent and purpose a *tax*. *Annals*, vol. xvi,
 p. 279.

(o) A Defence to the Right of Tithes, p. 28.

“ acquired

" acquired chargeable with tithes; (i. e.) in
 " other words, the exclusive right of culti-
 " vating and reaping on any lands, was ac-
 " quired, *subject to the condition of the payment*
 " *of a tenth part of its produce to the clergy.*
 " That the tithe is the property of the land-
 " holder then, is a mistake, and the complaint
 " in question is groundless. Nay—so entirely
 " without foundation is this complaint, that
 " were the order of the clergy even abolished,*
 " the landholder would have no just claim to
 " the tithe. In such a case the tithe would
 " belong to the public; and ought to be dis-
 " posed of as would be most conducive to the
 " advantage of the community; that is, per-
 " haps they ought to be sold for the payment
 " of the national debt. If it be said, that they
 " should be abolished for the encouragement of
 " agriculture, it should be proved that their

* This gentleman, whoever he is, has surely not stated
 the case fairly; for he supposes what never has happened in
 any of those states that have altered the tithe-system. And
 God forbid, that it should ever take place in this king-
 dom—that the order of the clergy should be abolished.
 The case is this, that supposing the clergy are not abolished,
 (which surely is the most likely supposition,) then, though
 the present *system* should be abolished, the farmers would
 have to pay their quota towards their support equally with
 the rest of the community. *Edit.*

" aboli-

“ abolition would encourage agriculture to such
 “ a degree as would be a compensation to the
 “ public. To effect this it would be necessary
 “ that the advantages of the abolition should
 “ be secured to the occupiers of lands. But it
 “ is clear, that in a short time, these advan-
 “ tages would fall into the hands of the land-
 “ lord; for they would let their farms at a
 “ proportionably advanced rent.” (1)

In answer to the foregoing argument, it has
 been urged, (2) that, “ in the possession of my
 “ estate I am in the situation of the original
 “ occupant; and am bound to shew my title to
 “ no man; it is in no wise incumbent on me to
 “ shew to any one whether it is mine by pur-
 “ chase or inheritance; and if I can prove any
 “ imposition or incumbrance upon it to have
 “ had its origin in injustice, I ought to be dis-
 “ charged from it.” There were no tithes paid
 in England, except voluntary, until the reign
 of Offa (794,) nor had any person a right to
 them by law before that time; was not the
 tithe then the property of my ancestor or the
 original occupant; if not, who did it belong
 to in this country?

“ In the English history we find, there have

(1) Tithes Defence, p. 19—29, &c.

(2) Annals of Agriculture, vol. xvii, p. 183.

“ been

“ been other incumbrances on the lands of
 “ England, which they are now no longer bur-
 “ thened with, such as peter-pence, the old
 “ subsidy of the ninth land, the ninth fleece,
 “ the ninth sheaf, the ship-money, dane-gelt,
 “ and a hundred impositions. If it is said that
 “ tithes are not the property of the owner of
 “ the land, because he never purchased them,
 “ the tendency of such a doctrine has not been
 “ thoroughly considered, as it would tend to
 “ destroy the whole landed interests of Great-
 “ Britain. For if an imposition on land, by
 “ continuing until it lessen the value of our
 “ lands, becomes the property of the imposer,
 “ and subsequent purchasers have no right to
 “ be discharged from it, because they purchased
 “ subject to this incumbrance, and cheaper on
 “ that account; then it follows that the right
 “ must be held as a perpetual land tax. By
 “ the 25th of Hen. VIII, Peter's pence, which
 “ was paid to the see of Rome yearly, during
 “ 800 years, was abolished. Every house in
 “ this kingdom, during that time, was pur-
 “ chased with this incumbrance on it—and,
 “ therefore, according to the above idea, the
 “ parliament ought not to have abolished it in
 “ favour of the land-owner. Every year an
 “ act is passed for the granting to his Majesty
 “ an

“ an aid by a land tax—except therefore this
 “ aid is granted next year by our representa-
 “ tives, it may be asked, to whom would this
 “ part belong? The fact then appears to be,
 “ that neither the clergy, nor impropiator,
 “ has any more right to tithes, than the king
 “ has to the land tax; and the king has no
 “ right to the land tax any longer than the
 “ people of England think such a tax neces-
 “ sary.” (3)

Another writer says, “ let the laity ask
 “ themselves, by what tenure any one among
 “ them has a better right than any other to reap
 “ the produce of any particular field, and to
 “ exclude others of the laity from it. They
 “ must answer, by the laws of the country in
 “ which they reside; but the same laws have
 “ given the clergy a right to a decimal part.
 “ If obedience is due to the laws in one respect,
 “ it is due also in the other.” (4)

All this must be very readily acknowledged;
 for no man who has informed himself in the
 least respecting tithes, can hesitate a moment
 with regard to the clergyman's *title* to them.
 But let me ask Dr. Knox in return, whether the
 legislature has not a right to revise those laws,

(3) Annals of Agriculture, vol. xvii, p. 186.

(4) Knox's Essays, vol. i, p. 48.

if they appear oppressive and injurious to the community?—It is evident that the legislature has such a power. The farmers are then much indebted to Dr. Knox, for the *liberality* he has expressed towards them, and the honour he has done them, when he says, the objections to them (tithes) originate in selfishness, greediness, and the unfeeling stupidity of irreligion. Let me, in reply, assure him, and those of the like sentiments with him, that hardly any farmer objects to the *maintenance* of the clergy;—nay, they think, in many cases, their stipend is too small. (5) But the thing they object to, is the

(5) The melancholy situation of many of the clergy may be learned from the following article. It well deserves the consideration of those who call reformation, innovation.

The following ten gentlemen were lately elected by the trustees of Mr. Stock's liberal donation, to receive ten pounds each, viz.

The Rev. John Evans, curate of Llanfwrog, in Anglesea, having five young children, and 25l. per annum.

The Rev. James Rice, curate of Bugeiley, and Bettus, Radnorshire, having nine young children, and 35l. per annum.

The Rev. John Jones, curate of Michael-stone-Vedow, in Monmouthshire, having eight young children, and 25l. per annum.

The Rev. John Jones, curate of Llangadfan, Montgomeryshire, having six young children, and 25l. per annum.

The Rev. James Marshall, curate of Ireby, in Cumberland, having eight young children, and 25l. per annum.

The

mode of provision by *tithes*, and when the farmers see that a very great part of the tithes in

The Rev. Evan Meredith, curate of Llanfair, Monmouthshire, having four young children, and 13l. per annum.

The Rev. Rees Price, curate of Burwarton, and Wheat-hill, Shropshire, having seven young children, and 30l. per annum.

The Rev. James Rowlands, curate of Abernolth, Caermarthenshire, having eight young children, and 18l. per annum.

The Rev. John Stubbs, curate of Sebergham, Cumberland, having eight young children, and 30l. per annum.

The Rev. Evan Williams, curate of Silian, Cardigan-shire, having six young children, and 15l. per annum.

This valuable charity is annually given to ten poor curates, who have large families; and reflects the highest honour on the worthy donor.

If the clear annual value of all the churches and chapels in the kingdom were collected into one sum, and that sum was equally divided amongst them, I think it would not amount to 120l. a year to each. There are 5595 livings under 50l. a year. Appendix to the Bishop of Landaff's Letter to the Archbishop of Canterbury, quoted by the Author of the Defence to the Right to Tithes.

I may say, in the words of the worthy bishop of Landaff, " I cannot think that many reasonable men would be desirous of seeing all church preferments reduced to the same level; but it may be wished by all, that not only in France, but in England, and in every part of Christendom, such a well-apportioned provision might be made for the clergy, that none of them might have so much, as to render them inattentive to the discharge of their

this kingdom are in *lay bands*, which do but little tend towards the support of the clergy, or

“ respective functions ; none of them so little, as to render
 “ an accumulation of benefices necessary for the support of
 “ any one. The time, I think, will come, though I may
 “ not live to see it, when a more equitable distribution of
 “ the revenues of the church of England will be settled in
 “ a quiet and legal way. At present, pluralities and non-
 “ residence are such a disgrace to our establishment, as all
 “ serious men wish to see removed ; they are, I am dis-
 “ posed to own, necessary evils, springing from the great
 “ number of appropriations and impropriations which have
 “ taken place amongst us, by which some thousands of
 “ livings are become of so little value as to be utterly in-
 “ adequate to the decent maintenance of a clergyman ;—
 “ and we all know how frequently the poverty of the Mi-
 “ nister brings religion itself into contempt—with the rude
 “ and undisciplined part of mankind. The revenue of the
 “ church of England has been magnified, I apprehend, by
 “ many writers, much above the truth—I at least have no
 “ reason to think that it is more than sufficient for making
 “ a proper provision for all its ministers. But without
 “ wishing to see all preferments of the same value, I shall
 “ never cease to wish that no living in the kingdom may be
 “ so small, as to render it necessary for any man to have
 “ two. The revenue of the church of England falls much
 “ short of *two millions* sterling per annum.” *Dr. Watson,*
bishop of Landaff’s Charge to the Clergy, delivered in June,
1791, page 6.

Of persons that be chargeable with these personal tithes, it is answered of such persons which of custom have, or of right ought to have made their personal tithes. Look the summaries of the statutes ensuing (2 Edw. VI. 13 ;) there are of these personal tithes, (in divers cases,) *opinionum con-*
ficiant,

the advancement of religion, and that tithes are strictly demanded of them at the same time; merchants, manufacturers, and tradesmen are in many places exempted from paying any tithes at all; they object, and surely they have a right to object to that mode of provision, without incurring so much censure as Dr. Knox bestows upon them. And here (I may say with a writer in the Ann. of Agric. vol. xiii, p. 44,) I protest in stronger terms against tithes being the property of lay-impropriators—for, in this case, there is not even the consolation or satisfaction of the tithes being appropriated to the service of God, and religion; but they are paid to men who exact with more strictness and severity than the clergy, what, at the first institution of them, it was never meant they should have.

“Wherefore, (says Dr. Ryves, in the Poor Vicar’s Plea, p. 149,) are tithes given, but

fluctus, diversities of opinion, but herein they agree, viz. *Hæ decimæ personales majus in difficultate, quam utilitate consistunt*, they are, these personal tithes are more intricate, than profitable only this (to conclude) must be noted, that is to say, all persons (considerations had as afore is said) be bounden to offer their personal tithes to the church. (Tithing Table by Bach, printed 1633.) The people are not therefore exempted from paying personal tithes, but they were found to be too difficult to be collected.

“ in consideration and recompense of preaching
 “ the word, and ministering the sacraments to
 “ those which give them; preaching therefore,
 “ and other divine service, is the thing in lieu
 “ whereof the tithes are paid unto the minister.
 “ And our lawyers affirm, that *beneficium non*
 “ *debetur nisi propter officium*. What justice,
 “ therefore, that a man should part with a
 “ tenth of all that God hath given him in bar-
 “ gain to have the word of God truly preached
 “ to him, and yet be deprived of that also.”

“ Tithes are every where considered as a lead-
 “ ing obstacle to improvements in agriculture;
 “ and although there are very few instances,
 “ indeed, in this county, where any pointed
 “ difference has arisen between the clergymen
 “ and their parishioners, yet as that only
 “ proves the force of custom and local cir-
 “ cumstances, it does not in the least take
 “ away from the established truth of tithes
 “ being a great grievance in the hands of lay-
 “ impropriators. On the contrary, daily ex-
 “ perience shews us, that commuting of tithes,
 “ even at a very advanced price, is seldom ac-
 “ ceded to by laymen; and the difficulty, and
 “ not to say unreasonableness of paying for
 “ every improvement in kind, is attended with
 “ great

“ great personal inconvenience and considera-
 “ ble public loss. (6)

It has been very justly observed, by an elegant moral writer, (7) that “ agriculture is discouraged by every constitution of landed property, which lets in those who have no concern in the improvement to a participation of the profit. This objection is applicable to all such customs of manors as subject the proprietor, upon the death of the lord, or tenant, or the alienation of the estate, to a fine apportioned to the improved value of the land. But of all institutions which are in this way adverse to cultivation, and improvement, none is so noxious as that of *tithes*. A claimant here enters into the produce, who contributed no expence whatever to the production. When years, perhaps, of care and toil have matured an improvement—When the husbandman sees new crops, ripening to his skill and industry, the moment he is ready to put his sickle to the grain, he finds himself compelled to divide his harvest with a stranger. Tithes are a tax, not only upon industry, but upon that in-

(6) Messrs. James and Malcolm's Report to the Board of Agriculture of the County of Buckingham.

(7) Paley's Moral and Polit. Philosophy, vol. ii, p. 406.

" dustry which feeds mankind—upon that spe-
 " cies of exertion which it is the aim of all
 " wise laws to cherish and promote; and to up-
 " hold and excite which, composes the main
 " benefit that the community receives from the
 " whole system of trade, and the success of
 " commerce. And, together with the more
 " general inconveniency that attends the ex-
 " action of *tithe*s, there is this additional evil,
 " that they operate as a bounty upon pasturage.
 " The burthen of the tax falls with its chief,
 " if not its whole weight upon tillage; that is
 " to say, upon that precise mode of cultivation,
 " which it is the business of the state to re-
 " lieve and remunerate in preference to every
 " other."

Another writer, of no less eminence in a po-
 litical view than the foregoing, (8) says, that
 " *tithe*, and every other land tax of this kind,
 " under the appearance of perfect equality, are
 " very unequal taxes; a certain portion of the
 " produce being in different situations, equiva-
 " lent to a very different portion of the rent.
 " In some very rich lands the produce is so
 " great, that the one half of it is fully suf-
 " ficient to replace to the farmer his capital
 " employed in cultivation, together with the

(8) Smith's Wealth of Nations, vol. iii, p. 274.

" ordinary

" ordinary profits of farming stock in the
 " neighbourhood. The other half, or what
 " comes to the same thing, the value of the
 " other half, he could afford to pay as rent to
 " the landlord, if there was no *tithe*. But if
 " the tenth of the produce is taken from him
 " in the way of *tithe*, he must require an
 " abatement of the fifth part of his rent,
 " otherwise he cannot get back his capital with
 " the ordinary profit. In this case, the rent of
 " the landlord, instead of amounting to a half
 " or five tenths of the whole produce, will
 " amount only to four tenths of it.

" In poorer lands, on the contrary, the pro-
 " duce is sometimes so small, and the expence
 " of cultivation so great, that it requires four
 " fifths of the whole produce to replace the
 " farmer his capital with the ordinary profit.
 " In this case though there was no *tithe*, the
 " rent of the landlord could amount to no
 " more than one fifth or two tenths of the
 " whole produce. But if the farmer pays one
 " tenth of the produce in the way of *tithe*, he
 " must require an equal abatement of the rent
 " of the landlord which will thus be reduced
 " to one tenth only of the whole produce.
 " Upon the rent of rich lands the *tithe* may
 " sometimes be a tax of no more than one fifth
 " part,

“ part, or four shillings in the pound, whereas
 “ upon that of poorer lands, it may sometimes
 “ be a tax of one half, or of ten shillings in
 “ the pound. (9)

“ The *tithe* as it is frequently a very unequal
 “ tax upon the rent, so it is always a great dis-
 “ couragement, both to the improvements of
 “ the landlord, and to the cultivation of the
 “ farmer. The one cannot venture to make
 “ the most important, which are generally the
 “ most expensive improvements; nor the other
 “ to raise the most valuable, which are gene-
 “ rally too, the most expensive crops—when
 “ the church, which lays out no part of the
 “ expence, is to share so very largely in the
 “ profit.”

Dr. Hinchcliffe, bishop of Peterborough, in
 the debate in the House of Lords, on the Il-
 mington inclosure bill, in 1781, observed, that,
 “ if he (the clergyman) took tithe in kind, he
 “ was obliged to collect it at no small trouble,
 “ and often with great vexation; and as he

(9) Dr. Willis says, “ If in corn tithe nothing more was
 “ amenable to it, than in proportion to the tenth of the
 “ rent paid for the land, how small would that be! Whereas
 “ ’tis well known, that the corn tithe in many places is
 “ nearly equal to the whole value of the land.” *Nature of
 Agistment Tithe*, p. 43.

“ could

" could only consume a very inconsiderable
 " part of it himself, he necessarily sent the rest
 " to market ;—and thus he acted in the capa-
 " city of a farmer. But by having a compen-
 " sation in land, many inconveniences were
 " avoided, and one in particular, which ma-
 " terially affected the ecclesiastical character,
 " and tended to defeat the sole object of the
 " institution of ecclesiastical persons: for, con-
 " tinued he, it is often of very little conse-
 " quence that a clergyman is a good man,—
 " that he possesses every Christian and moral
 " virtue, and labours incessantly in the care
 " and instruction of his flock :—If he preached
 " like an angel, he would often, indeed almost
 " always, preach in vain, while those to whom
 " he had addressed himself, had conceived pre-
 " judices and resentments against him, on ac-
 " count of his being a partaker of their pro-
 " perty and labours. He presumed he need
 " not press this point on his learned brethren.
 " They knew it : it was notorious and familia-
 " rized. The interest of the incumbent was
 " deemed incompatible with the interest of his
 " parishioners. The merit of the ecclesiastic
 " was viewed through a wrong medium, and
 " in short, the pastor was sunk in the tithe-col-
 " lector."

* Tithes Indefensible, p. 94—96.

“ The earl of Westmorland said, he perfectly
 “ coincided in sentiment with the bishop of
 “ Peterborough. He considered tithes in kind,
 “ or compositions in money, as a source of per-
 “ petual strife and ill-will, and as the cause of
 “ inveterate and incurable disagreements be-
 “ tween the pastor and his parishioners. It
 “ was hardly to be expected, that the flock
 “ would be much edified by the ministrations
 “ of a man, whom they considered as their
 “ daily oppressor; nor, on the contrary, was
 “ it probable, the parson would take much
 “ pains to convey spiritual benefits to those
 “ who were constantly devising means to harass
 “ and perplex him. It was beyond human be-
 “ lief, that men would listen to a preacher
 “ with reverence and respect, when he was the
 “ perpetual object of their personal enmity, and
 “ the supposed author of the heaviest grievances
 “ they had to complain of.

“ He farther observed, that tithes in kind,
 “ or commuting of them, for nearly their full
 “ value in money, was a great discouragement
 “ to agriculture, and every species of improve-
 “ ment. It must be very obvious, that land-
 “ owners and land-holders were frequently de-
 “ terred from improving their farms, by the
 “ certainty, that the improvement would bring

“ an

“ an additional tax upon their property: for if
 “ a man laid out a sum of money to improve
 “ his estate, he would, besides having the in-
 “ terest of the money laid out, to charge on
 “ the improvement, have an additional tax laid
 “ on him by the rector or vicar; which must
 “ operate as a discouragement to the cultiva-
 “ tion both of barren lands, and of grounds in
 “ some degree improved. But when this odious
 “ and unpopular tax was fixed, instead of being
 “ at the will of every new incumbent, and, as
 “ it frequently happened, annually altered, ac-
 “ cording to the caprice, litigious disposition,
 “ or avarice of the same incumbent, the land-
 “ holder proceeded with zeal and alacrity,
 “ under the idea of perfect security, knowing
 “ he was working and advancing his money for
 “ himself, and not for another.

“ The man, (added his lordship,) who had a
 “ certain number of acres which he could call
 “ his own, and free from tithes, would prize
 “ them more than double the quantity in com-
 “ mon, and subject to tithes,—because the
 “ produce of the labour and money expended
 “ on an estate, which was tithe-free and ascer-
 “ tained, would be all his own, as well as the
 “ soil; and he would have an opportunity of
 “ adding to the value of his property; which
 “ it

“ it would be impossible to do, so long as the
 “ soil continued to be unascertained, and re-
 “ mained liable to be taxed by the rector or
 “ vicar in a sum, in many instances, equal to
 “ the annual value of the land.”*

“ The next obstacle to improvements is the
 “ collection of tithes in kind, or by an annual
 “ valuation; and they are a burthen upon agri-
 “ culture that must ever damp the operations
 “ of the husbandman. Indeed, where the tenth
 “ of the actual produce is drawn, it is pecu-
 “ liarly exceptionable. The tithe-holders may
 “ have a right, by the laws of the land, to the
 “ tenth part of the *natural* produce of the
 “ earth. This we are not to contest; but is it
 “ not an impediment to cultivation, that they
 “ shall also receive the tenth part of the far-
 “ mer’s labours, and the tenth of the additional
 “ crop produced by the improvements he has
 “ made, whereby ‘two stalks of corn have
 “ grown, where only one grew before?’ Surely,
 “ unless the drawer is at the tenth of the ex-
 “ pence occasioned by these improvements;
 “ otherwise he not only draws a tenth of the
 “ natural produce of the earth, but also a tenth
 “ of the superior cultivation, and additional
 “ manure, bestowed upon the land; and more

* Tithes Indefensible, p. 96—99.

“ than

“ than that, a tenth of the farmer's industry,
 “ merit, and abilities.

“ We have already stated, that sometimes the
 “ tithes are paid according to an annual valuation. Although at first sight this may appear as so much rent, and is in fact considered by a number of people in that light, yet it operates much more severely upon the farmer, than the same sum agreed upon by him in the lease to be paid. This we will now endeavour to substantiate.

“ The rent paid to the landlord is a known, definite sum, which neither falls, nor increases, whatever crops are raised by the farmer. If by good cultivation, or strength of manure, he raises ever so luxuriant a crop, he only pays the same rent to the landlord, as if the ground had produced a more inferior one: therefore the farmer, so far as he is concerned with the landlord, receives the fruits of his superior management. But with regard to the tithe-holder, the case is very different. He comes before harvest, inspects the fields, and finding them carrying rich crops, increases the rate of tithe accordingly. Instead of paying 5s. per acre, as perhaps he used to do, he is now obliged to pay 10s. or 12s. merely because he has managed his land
 “ in

“ in a manner superior to his neighbours. The
 “ case is exactly in point, if we suppose the
 “ landlord’s rent was to be fixed by the good-
 “ ness of the crops; the fatal consequences of
 “ which need no illustration. But whatever
 “ detriment this might occasion to improve-
 “ ments, it would not be a bit heavier than
 “ the other. The landlord has as good a
 “ right to a share of the extraordinary culti-
 “ vation, manure, industry, merit, and abili-
 “ ties of the farmer, bestowed upon the fields
 “ he cultivates, as the tithe-holder can possi-
 “ bly claim.” (1)

“ The farmer who goes on in the old beaten
 “ tract of his ancestors, pays but a very small
 “ proportion, compared to the man who aims
 “ at improvement; to obtain which, he is ne-
 “ cessarily at greater expence, and if his pro-
 “ duce is proportionate to his expence, in the
 “ same ratio does the burthen of tithes increase
 “ also: this is a most vexatious grievance, and
 “ in no other instance whatever is there a pa-
 “ rallel circumstance. Is the ingenuity of the
 “ mechanic (be it in what line it may) subject
 “ to such oppression, at least in such a degree,

(1) Report to Board of Agriculture, West Riding of York-
 shire, by Messrs. Rennie, Brown, and Shirreff, 1794, p.
 46, 47.

" as to deprive him of a considerable part of
 " the profits arising from his ingenuity, al-
 " though that might be said to come within
 " the meaning of personal tithes? Why then,
 " (if the enforcing of these is thought to be an
 " obstacle to the improvement of every art,)
 " are prædial tithes allowed to stand in excep-
 " tion?

" Besides, so undefined is what constitutes
 " great and small tithes, that the farmer is fre-
 " quently at a loss to know to whom the tithe
 " is due, whether it be to the rector or whether
 " it be to the vicar; and hence fresh difficulties
 " and fresh perplexities present themselves to
 " them. Formerly the barks, meres, stubble,
 " and aftermath, were considered by the com-
 " mon law and custom of the realm as not
 " titheable, but modern determinations have
 " settled the contrary.

" It may be laid down as a position, that what-
 " ever profit arises to the cultivator of the soil
 " by the force of superiour ingenuity and in-
 " dustry, should be held sacred both by the
 " church and government. For if it is other-
 " wise, it discourages the improvement of the
 " soil; and thereby the church prevents the
 " future increase of her tithes, and the govern-
 " ment the future increase of its taxes.

H

" The

“ The tithes, therefore, as exacted in some
 “ places, are, to all intents and purposes, as
 “ great an obstacle to the improvement of agri-
 “ culture, as the *taille* had used to be in
 “ France.

“ Land-owners occupying their own lands
 “ are generally disposed to try experiments,
 “ and they can best afford to do it. If those
 “ experiments succeed, the community are be-
 “ nefitted; and if they fail, the loss may pos-
 “ sibly be moderate, and will affect only them-
 “ selves; but if they succeed, and that profit
 “ is to be taxed one tenth, it is to all intents
 “ and purposes a drawback upon industry.

“ In whatever point of view tithes are con-
 “ sidered, whether it be in the hands of the
 “ clergy, which is placing them in the best
 “ situation, and where they were originally de-
 “ signed to be; or whether they are in the
 “ hands of the lay-impropriator, who, gene-
 “ rally speaking, has no other interest in the
 “ parish, and therefore less mindful of being
 “ upon good terms with the inhabitants; they
 “ are in either case strong obstacles to every
 “ improvement upon agriculture.” (2)

(2) Report to the Board of Agriculture, County of Buck-
 ingham, by Mess. James and Malcolm, p. 60.

After

After the mass of argument that has now been advanced against the *injurious effects of tithes*—by men too—in such exalted stations, and of such profound abilities, it would surely be vanity and presumption in the writer of this to suppose he could throw any farther additional light on the subject. All the merit then that may be claimed on his part, is that of having brought under one view, what has been scattered in different publications, that the reader may the more easily judge and determine on the merits of the whole.

It ought, however, to be remarked, that objections may, perhaps, be made by some persons respecting the good effects which would arise to the public, from having large capitals—such for instance, as forty or fifty thousand pounds employed in husbandry, as in that case it might be thought necessary to have the farms extended larger than they ought to be. It certainly would be taking up too much time, besides being foreign to the present purpose, to enter much upon the subject; suffice it to say, that it appears to the writer of this, that (generally speaking) no *arable* farm, for the good of the community, ought to be larger than 500 acres; nay, if they were much larger, it might

become a monopoly, (3) and that most valuable class of society, the *English Yeomanry*, would become extinct.

It may, perhaps, be observed too, by the advocates of the present system, that the hardship of tithes is not so great, as is supposed, with respect to improvements, as by statutes 2d and 3d of Edward VI. the improvements on the cultivation of barren lands are exempted for the first seven years.*

“ It is very generally admitted, that the plain and obvious intention of the act was, to promote the improvement of such waste lands as were of their own nature barren, and not capable of producing crops, without some extraordinary expence of manuring.

(3) “ The proper size of a farm is a question upon which theorists have often disputed. In our enquiries we wish to be regulated by practical principles; and although we are fully convinced, that a farm of extent operates as a spur to activity and diligence, yet we are not advocates for any system that would monopolize the lands of any country, by throwing them into the hands of a few.— See the Report to the Board of Agriculture of the West Riding of Yorkshire, by Messrs. Rennie, Brown, and Shirreff, p. 47.

* The questions that have arose on this statute, and the adjudications given thereon, this statute has been so construed as to give very little, if any, exemption or relief beyond lands covered with water, and quite unproductive. Letter to Sir John Sinclair, by John Robinson, esq. p. 36.

“ Under

" Under this construction of the act, its bene-
 " fits would extend to all our waste lands,
 " which are every where poor and barren in
 " their natural state. But, by the opinion of
 " some modern lawyers, recently taken upon
 " some cases of this sort, the act aforesaid is
 " explained in such a way as to afford no ex-
 " emption to our wastes; and this is a most
 " effectual bar to improvement; insomuch, as
 " it gives the rectors too great advantage.
 " For instance, an acre of barren waste, is
 " worth half-a-crown, or three shillings per
 " year, to let on lease: say three shillings.
 " The tenant, at an expence of about 5l. per
 " acre, puts this land into a proper state for a
 " course of husbandry. Then

First crop of wheat, worth - £5 0 0

Turnips, (suppose the rector takes
nothing from this crop)

Barley - - - 4 10 0

Clover - - - 2 2 0

Barley - - - 4 0 0

Gross produce in 5 years - 15 12 0

The rector takes the tenth - £1 11 2

" The proprietor receives in this time 15s. less
 " than half the amount of the rector's profits
 " in the same space of time.

" To balance so unequal a division of in-

H 3

" come

“ come between the owner of the soil, and the
 “ rector or impropriator; and to allow the
 “ farmer some indulgence, as a reward for his
 “ extraordinary labour and expence, seems to
 “ be a matter of much concern to every one
 “ interested in the success of agricultural pur-
 “ suits.

“ In cultivating waste lands, it would be
 “ equitable to allow the rector as much during
 “ the first seven years, as the wastes usually
 “ produced.” (4)

“ *Upon the review of the whole—it must evi-*
 “ *denly appear to every one, that the present*
 “ *system of tithes is not only oppressive to agricul-*
 “ *ture, but likewise injurious to the community;*
 “ *as tithes tend not only to lessen improvements in*
 “ *agriculture, but they also operate as a bounty*
 “ *upon pasturage. (5) And therefore in their effects*

(4) Report to Board of Agriculture of the County of Pem-
 broke, by Charles Hassel, p. 43.

(5) “ Prevalence of pasture (says Townshend) tends to
 “ depopulate a country. Grazing and tillage should ever
 “ be united. The same quantity of land, which, in wild
 “ pasture would require the labour of one family, if tilled,
 “ would give employment to twenty, or even twice that
 “ number. In Spain, ever since the year 1350, at which
 “ period the plague had carried off two thirds of its inhabi-
 “ tants, the laws of the Mesta have set at variance the
 “ ploughman and the shepherd, preventing each from de-
 “ riving the least advantage from the other, inasmuch,
 “ that

" they tend to injure all ranks of society—for the
 " more improvements are carried on, the greater
 " number of poor will be employed, and consequently
 " a greater quantity of corn grown." (6)

" that five millions of sheep, under the sanction of a pecu-
 " liar code, not only fail to enrich the lands on which they
 " feed, but effectually prevent its cultivation. Independent
 " of the Merino flock, many of the great landlords have
 " suffered villages to go to ruin, and have let their estates
 " to graziers." *Journey through Spain*, vol. ii, p. 227.

(6) " It will appear surprising to many, that rents are
 " higher for grass fields than for those under the plough.
 " This is, however, actually the case in Yorkshire; and we
 " account for it in the following manner:—When in grass,
 " few or no tithes are paid, at least the burthen is compa-
 " ratively light. The want of leases, and the restrictions,
 " do not operate half so severely upon the grazier as the
 " corn farmer." *Report to Board of Agriculture of the West
 Riding of Yorkshire, by Messrs. Rennie, Brown, and Shirreff,*
 p. 17.

H 4 CHAPTER

CHAPTER IV.

SOME REFLECTIONS ON A COMMUTATION FOR
TITHES, WITH THE EXAMINATION OF THOSE
PLANS, WHICH HAVE BEEN OFFERED TO THE
PUBLIC, BY DR. BURN, AND OTHERS.

THE subject of Tithes has occupied the thoughts of men at different periods of time, perhaps never more than at the present moment. The opinions too concerning them have consequently been various; for some men have supposed, that they were not only of a divine original, but that they existed of divine right; (1) while others have been of a different sentiment, and imagined there was no divine right existing, but that they were only of a divine original. (2)

(1) Sir Henry Spelman, and many others.

(2) Bishop Butler, Blackstone, Burn, Prideaux, &c. the latter of whom says, "It is more to the advantage of the clergy to have their maintenance settled upon this foundation on which I have placed it, than on that divine
" right

The above difference of opinion among the learned, may surely be easily accounted for, when it is considered that the operations of the human mind are seen to vary, according as the world grows better informed; and the mind expands and becomes more enlightened as time and years increase.

Nay, if we reflect on the learning that was taught in the early ages, we shall find that it tended to impose on the credulous. In many respects, indeed, to obscure the understanding rather than to enlighten mankind; but as knowledge began to increase, the clouds of the understanding began also to disperse; it is therefore no wonder, that the old exploded doctrine of *divine right* (3) to tithes should have

“right to a tenth part which some would challenge, and
“that, not only because on this bottom, it can always be
“unanswerably defended, whereas on the other it cannot.”
Prideaux, p. 208. See lord Mansfield’s opinion, p. 66, of
this work.

(3) It was not at all more unlikely, that the clergy should make use of arguments to persuade the laity that tithes were due of divine right, than “that of persuading
“them that the pope was Christ’s vicar here on earth, and
“that by virtue of that office, had power in himself to dispose of all things belonging to the church; the Jesuits
“go further and teach that he is Lord and Master of all
“together.” *Poor Vicar’s Plea*, p. 150. How many are there now of the above opinion? *Edit.*

made

made way for a more just notion concerning them.

“ In the year 1649, various petitions from
 “ different parts of England were presented to
 “ the House of Commons against tithes; and
 “ parliament voted they should be abolished as
 “ soon as another mode of maintaining the
 “ clergy should be agreed upon, yet through
 “ the turbulence of the times, and some diffi-
 “ culty of settling with the lay-impropriators,
 “ the business was dropped.” (4)

Since that period several acts of parliament have passed, which in a great measure have tended to soften the hardship of tithes in some of the new articles of culture. It may, how-

(4) Tithes Indefensible, p. 114.

In the Poor Vicar's Plea, (printed 1620,) which I am possessed of, there is a written note, a copy of which I shall here give the reader. “ This is a very learned, excellent,
 “ and conscientious discourse, but wanting in these two
 “ points, that it doth not touch the case sufficiently why
 “ laymen should possess tithes, to which they can have no
 “ right, notwithstanding the grants of princes and states;
 “ because they can do no ministerial function for which
 “ tithes are paid; and yet secondly the laymen's possession
 “ of tithes hath been a bridle to further sacrilege, it being
 “ very likely, that tithes upon the great outcry against
 “ them, would likely have been abolished, but that laymen
 “ would be loath to loose their share of 'em, by such a law
 “ as should change or abrogate them.”

This might suit the time when the above was written. *Edit.*
 ever,

ever, be thought by many to be somewhat extraordinary, that no other alteration in this country has taken place, while many of the governments in Europe—Italy—Sicily—Holland—France—have either abolished or reformed their tithe laws. (5) But when it is considered, that tithes have existed for a thousand years—that a great part of the tithes in this kingdom are in lay hands—that innovations also are very disagreeable to many, even though they should evidently be for the better; (6) and lastly, the difficulty of adopting a plan adequate; perhaps it is not so much to be wondered at,

(5) "Tuscany, France, and half Europe. Tithes are abolished or reformed to the absolute profit of the landholder." *Young's Tour through France.*

"In Holland, Italy, and Sicily, there are no tithes." *Tithes Indefensible*, p. 116.

(6) To show how disagreeable innovations generally are even in the most trifling things, says Baretti:—"When the edict was published in Madrid, that commanded every man to cock up his hat; the whole town was filled with murmurs and discontents. Many a stranger laughed then and laughs still for their not submitting with pleasure to a more becoming fashion; yet we ought to consider how natural it is for mankind to hate innovations, even when they are for the better. Suppose that the French, or any other European nation, wearing cocked hats, were ordered to uncock them, do you think they would submit without reluctance?" *Baretti's Journey through Spain*, vol. iv, p. 257.

that

that strong objections should have been made to the revival of those laws.

On the other hand, when it is found that *tithes* are *injurious* to agriculture, not only to *individuals*, but to the *community at large*. It must certainly be to the *interest* of the nation to have a *commutation* in lieu of them, provided the lay-impropriator could be recompensed; and the clergy could have a durable—lasting—and progressive income which is certainly due to men, who give up their time and attention for the use and benefit of mankind. That every clergyman ought to be supported in a liberal manner, few people, I hope, will deny; for almost every one must think, that it is a great pity to see many of that profession destitute of the common comforts of life, men who have been accustomed to dwell in all the luxurious pomp of colleges, perhaps afterwards living, or rather existing, on a poor curacy. Though it is necessary there should be labourers in the vineyard, yet surely every workman is worthy of his hire.

“ The commutation of tithes has been long
 “ and ardently wished for, by every real friend
 “ to the prosperity of his country, and till this
 “ is accomplished, agriculture must always
 “ struggle with great difficulties. We would
 “ be

" be the last persons (say the surveyors for
 " Yorkshire,) that would wish to injure private
 " property of any kind, or trench upon the
 " rights of so respectable a body as the church
 " of England, whose learning, character, and
 " merit, require no fresh eulogiums. But
 " surely if the mode of collecting that property
 " is injurious to the public welfare, and detri-
 " mental to its prosperity, some other method
 " ought to be devised, by which this tax might
 " be paid without occasioning such injury." (7)

It will indeed appear to every impartial man,
 that " tithes having been formerly appropriated
 " for a particular purpose, must be admitted
 " as a property equally sacred with any other,
 " especially as that appropriation is admitted
 " by those laws, which regulate the country,
 " where tithes are produced; and although a
 " considerable part of the property so appro-
 " priated has since been alienated from its ori-
 " ginal purpose, yet such alienation having
 " been admitted and confirmed, by those laws,
 " which protect all other property, no friend
 " to justice, and the stability of property can
 " expect an exoneration from, or an abolition
 " of tithes without proposing or providing an

(7) Report to Board of Agriculture, West Riding of York-
 shire, by Messrs. Rennie, Brown, and Shirreff, p. 54.

" equi.

“ equivalent. If an equivalent can be found,
 “ and a commutation be effected, without in-
 “ jury to any one concerned, such regulation
 “ would doubtless be an improvement in our
 “ political system.” (8)

The question then concerning tithes, is not, whether they should be abolished entirely, and the order of the clergy be made extinct; but whether a proper *equivalent* can be found out, so that the clergy may be provided for in another way different from *tithes*.

The most material objection certainly against the alteration of the present system is the difficulty of finding a proper substitute for them, though a celebrated writer has given it as his opinion, that it is not difficult; for, says he,
 “ no measure of such extensive concern ap-
 “ pears to me so practicable, nor any single
 “ alteration so beneficial, as the conversion of
 “ tithes into corn rents.—This commutation, I
 “ am convinced, might be so adjusted, as to
 “ secure to the tithe-holder a compleat and
 “ perpetual equivalent for his interest; and to
 “ leave to industry its full operation and re-
 “ ward. (9)

(8) Report to Board of Agriculture, County of Stafford, by Mr. W. Pitt, p. 98.

(9) Paley's Philosophy, vol. ii, p. 407.

Many

Many plans for the above purpose have been offered to the public, none of which have seemed to meet with the general approbation; let us examine them, and endeavour to find out whether the objections, that have been raised against them, are sufficient to prevent their being adopted.

We will begin first with that plan recommended by Dr. Burn.

“ If a method could be established (says Dr. B.) that the minister should receive an equivalent—durable, and not liable to diminution by the fluctuation of money, the people would generally be desirous to purchase their tithes at the highest supposable estimation, which if employed in a purchase of land, the value thereof would continue in proportion as the tithes would have done, forasmuch as the annual rent would *always be according to its produce.*” (o)

The first objection that may be offered respecting this plan is, that the money required for the purchase of the tithes would be so great, that it would be a difficult matter to procure all of it at one time; for it would draw all the circulating capital of the kingdom, into one channel. Let us exa-

(o) Ecclesiastical Law, vol. iii, p. 500.

mine the case : the circulating capital of England has been computed at eighteen millions, (1) (bank notes and notes of private bankers not included.) It has likewise been imagined that the amount of the tithes in the kingdom is nearly one fourth of the value of the land, the rental of which is estimated to be about twenty millions, by Arthur Young ; (2) but by bishop Watson, eighteen millions. (3) If then we were to allow one sixth of the value of the land for the tithes, which statement I think no one will object to as being too much, (4) and calculate the sale at thirty years purchase, it will require almost one hundred millions to purchase them, which would be taking up not only all the capital of the kingdom, but above five

(1) " Thus when we say, that the circulating money of England has been computed at eighteen millions, we mean only to express the amount of the metal pieces, which some writers have computed, or rather have supposed to circulate in that country." *Wealth of Nations*, vol. i, p. 430.

(2) Letter on Tithes to Arthur Young, Esq. and his observations, p. 16—22. *Ann. of Agricul.* vol. i, p. 203.

(3) Appendix to his sermon.

(4) " In most of the enclosures which have taken place throughout the kingdom, a certain proportion of the land, generally a fifth, has been given to the church in lieu of tithes." *Plan for a General Commutation*, p. 8.

times

times that sum. It must therefore be seen that the above plan would operate to the injury of the community, by taking away all the ready money from the other branches of industry. (g)

The second objection is this, that in case of the clergy, allotments of land, (such as were generally given some years ago, by acts of inclosure,) were found not to answer the desired intention. As the increase of necessary buildings, the uncertainty of the tenure under a tenant for life, with the consequent bad management of the land, and the want of proper tenants under these circumstances, are inconveniences which have been much felt, where the above plan was adopted; besides, as the land is frequently impoverished and exhausted, great labour and expence must be incurred by the successor before it can be restored, if ever, to its original value; and these expences the clergyman is often unable to defray, had he the inclination to do it. The bounty of queen Anne, which has been operating for near one hundred years, confirms the above observations; for the

(g) " The total currency (says Arthur Young, in his " Travels through France) of both gold and silver in Great Britain may probably not be less than forty millions sterling;—it then would take above twice as much of the " whole capital of Great Britain to purchase the tithe."—*Edition i, p. 518.*

land which it has purchased for the church is upon the whole, in a worse state of cultivation, than any other equal quantity throughout the kingdom. (6)

Besides, a large allotment of land in the hands of an incumbent might be apt to induce a greater attention to farming, than is consistent with the dignity of the clerical character.

The third objection to the above plan is, that supposing there could be had land sufficient for the appropriation, yet the land so appropriated would not be alienable, but would for ever remain in mortmain: (7) though this objection would not apply to lay-impropriators. (8)

The next plan which I shall notice, is that of each clergyman's commuting for the tithe of his parish, which though adopted at present in some parishes as a much better mode than that

(6) A Plan for General Commutation, p. 9.

(7) Lands in the hands of corporations and ecclesiastical persons, who hold for life only, and are not permitted to alienate, are said to be in mortmain.

(8) "We have heard of many plans for reforming the tithe system, and all are attended with considerable difficulties. We are decidedly against giving land in lieu of them, as there is too much land in mortmain already in the kingdom." *Report to Board of Agriculture, West Riding of Yorkshire, by Messrs. Rennie, Brown, and Shirreff, p. 54.*

of

of taking tithes in kind, (9) is very far from being such a plan as ought to be adopted by way of a general commutation, it being deficient in one principal point,—I mean that of *certainty* to the farmer. We will suppose, for instance, that every thing was settled in a fair and upright way, to the satisfaction both of the clergyman and the farmer, by a jury appointed on purpose to fix the proper sum, which ought to be paid, yet the duration of it, resting either on the life of the clergyman, or on his being promoted to a better living, it would so far be an uncertainty as never to tempt the farmer to make those improvements for the benefit of the country or himself, which he otherwise would do, were he to know for certain what he was to pay, as upon the decease or change of a new

(9) “ This method of letting the tithes to the respective farmers is very much less oppressive than what was practised formerly, when the custom was, to let a whole parish to one person, who gathered both straw and grain into his own barn, by which the occupiers of the lands were exceedingly troubled; by setting it out; besides, the inconvenience and delay it gave them in getting in their harvest: under these considerations, the farmer who is permitted to take the tithes yearly, at a fair price, thinks himself much better off by the surveyor drawing a line of equal profit to the vender and vendee, than by having them gathered.” *Bishton's Report to the Board of Agriculture, County of Salop*, p. 32.

clergyman, it would be in the latter's power to have a new commutation, seeing the farmer had made his farm the more valuable; unless the commutation was fixed, and not to be altered, which in fact would be to have another modus, that in the end would be a great disadvantage to the clergy.

Besides, as the lay-impropriator is hardly ever known at present to let out his tithes to the respective farmers, he therefore would most likely object to the above plan. (o)

The next plan I shall consider, is that of an assessment on rents, either by corn or money.

A corn-rent is a sum of money, which is paid for a certain period, generally twenty-one years,

(o) Perhaps if the clergy could have the power of granting of leases for the term of 14 or 21 years, that is, in case of death or an exchange of livings, his successors should be bound to abide by it; no doubt it would tend to improve agriculture. But here, again, the lay-impropriator would most likely object to that plan.

The injustice of a payment of a stated sum of money is obvious to the most superficial observer. For a sum of money, which in the time of Elizabeth was equal to the luxuries, would not now purchase the necessities of life; and an equal period of time may produce a similar inequality. The mischief of such a plan may be seen from those lands that pay a modus in lieu of tithes, which at the time of the original composition is supposed was for the full value of them, *Editor.*

and

and during that term is invariable; at the expiration of it, it is subject to an increase or diminution, according as the average price of grain has increased or diminished during the whole of that period—the average of the medium price of corn at the neighbouring market is collected from the corn returns. In order to ascertain in what proportion this rent must vary with a variance in the price of grain, a certain number of bushels of corn, the produce of an allotment of land, (generally one fifth in new inclosures,) is fixed upon the living; and if the average value of such a number of bushels should be greater during the last twenty-one years than at the commencement of that term, the corn-rent is raised in proportion;—if grain should have fallen in its value, it is proportionally diminished.

One objection to the foregoing plan is this, that the income which would arise from it, would not advance in the progressive manner it ought, seeing the price of wheat, on an *average of years*, has not kept pace with other things. (1)

(1) “ During the course of the last century, taking one year with another, grain was dearer in both parts of the united kingdom than during that of the present. This is a matter of fact, which cannot now admit of any reasonable doubt; and the proof of it is, if possible, still more de-

It is justly observed, by the author of the Defence of the Right to Tithes, (2) that "the increase of expences has been very rapid of late years, and (says he) the clergy feel its effects as well as others; and the same number of bushels of wheat as would have afforded them an ample maintenance formerly, will be insufficient for their support now."

A writer on tithes, (in vol. xviii. of Annals of Agriculture,) says, "many, especially ecclesiastical persons, are of opinion, that if any change is made in the mode of paying the clergy, it must be by a corn-rent; this opinion seems to be founded entirely from that mode being adopted by *Cecil*, in letting college estates; but with humble submission, it is presumed, this idea is formed, from the great name *Cecil* bears in historic record; and

cisive with regard to Scotland, than with regard to England. It is in Scotland supported by the evidence of the public fiats, annual valuations made upon oath, according to the actual state of the markets of all the different sorts of grain in every different county of Scotland. If such direct proof could require any collateral evidence to confirm it, I would observe this has likewise been the case in France and probably in most other parts of Europe." *Smith's Wealth of Nations*, vol. i, p. 115, and vol. i, chap. xi, p. 398. *Museum Rusticum*, vol. ii, p. 70, wherein is bishop Fleetwood's table.

(2) Defence of the Right to Tithes, p. 35.

" not

" not in consideration of the merit of the mode
 " in practice, or the motive that induced that
 " great statesman to adopt the payment of one
 " third of the old rent in wheat or malt. I be-
 " lieve (says he) the general way of letting
 " those estates is for a term of twenty-one
 " years, renewable every seven, or for three
 " lives, on failure of one life to nominate
 " another on paying a fine. If it is right these
 " great seminaries intended for learning, should
 " have such extensive possessions, it cannot be
 " wrong that they should have a fair rent for
 " them; but that they have not, (notwith-
 " standing this famous plan of the celebrated
 " Cecil,) is evident, from so great a part of
 " them being granted to lessees, who relet
 " them to occupiers. (3) The age in which

(3) " The rents which have been reserved in corn have
 " preserved their value much better than those, which have
 " been reserved in money, even where the denomination of
 " the coin has not been altered. By the 18th of Elizabeth,
 " it was enacted, that a third of a rent of all college leases
 " should be reserved in corn, to be paid either in kind, or
 " according to the current prices at the nearest public
 " market. The money arising from this corn-rent, though
 " originally but a third of the whole, is in the present
 " times, according to Dr. Blackstone, commonly near
 " double of what arises from the other two thirds. The
 " old money-rents of colleges must, according to this ac-
 " count, have sunk almost to a fourth part of their ancient

" Cecil lived was remarkable for frequent and
 " arbitrary fluctuations in the value of the coin ;
 " the quantity of silver in the shilling varied
 " from one hundred and twenty-eight grains,
 " to twenty. It has continued at its present
 " standard and weight, (ninety-three grains in
 " the shilling) more than two centuries, and
 " there is not a prospect of its varying: this
 " arbitrary, this frequent change in the value
 " of the coin, from debasement, as well as di-
 " minution, was the evil Cecil had in view,
 " and wanted to guard against, not the slow
 " but certain variation, in the value of money,
 " according to the plenty or scarcity of pre-
 " cious metals." (4)

" value, or are worth little more than a fourth part of the
 " corn which they were formerly worth. But since the
 " reign of Philip and Mary, the denomination of the Eng-
 " lish coin has undergone little or no alteration, and the
 " same number of pounds, shillings, and pence, have con-
 " tained very nearly the same quantity of pure silver.
 " This degradation therefore, in the value of the money-
 " rents in colleges, has arisen altogether from the degra-
 " dation of the value of silver." *Smith's Wealth of Na-*
tions, vol. i, p. 551.

(4) " Cecil had likewise another object in view, which
 " was by virtue of these fines to render the leases a kind of
 " perpetuities. In some measure he succeeded; as it is
 " presumed many of these leases have, with renewals, con-
 " tinued from the origin of the plan, to the present day.—
 " It was the opinion of the great lawyer Coke, (contempo-
 " rary

Another objection that possibly may be made to the above plan is, the difficulty of being able to get at the value of the estates, seeing that the lands, which often are the most valuable have perhaps been held by the owners for a great number of years at the old rents, consequently in many places are not now assessed in that proportion they ought to be to the parish rates, with other estates that are let at rack rents. The tithe therefore would fall the heaviest on those who are now assessed the highest, and would be the least able to pay it.

It is a maxim adopted by the magistrates in

“ rary with Cecil,) that a lease for more than 40 years
 “ was contrary to common law. In the infancy of tillage,
 “ it is probable these terms might promise some utility;
 “ but there is the greatest reason to conclude the fair leases,
 “ for twenty-one years certain, on an equitable rack-rent,
 “ with proper clauses, is the best term for the landlord,
 “ tenant, and community. The landlord will take care to
 “ obtain a rent sufficient to stimulate the tenant to industry.
 “ It is the care of the tenant to avoid giving so great a
 “ rent as to cramp his exertions; and it is for the commu-
 “ nity that the earth should be made to yield the greatest
 “ possible produce, without exhausting its productive
 “ powers. In a lease of twenty-one years, a good farmer,
 “ with a sufficient capital, will soon get a farm into good
 “ condition, continue it so, and if properly secured by
 “ equitable covenants, leave it in high tilth to a successor,
 “ should he not be inclined, or cannot agree for a second
 “ term.” *Annals of Agriculture*, vol. xviii, p. 520.

some

some parts of the kingdom, that no valuation of farms should be attended to in apportioning the assessments for the poor; for, say they, if the valuation of the premises were entered into, there would be no end to the disputes that would arise in consequence of it. Whether the above opinion be just and right, it is not my business to enter upon—but surely the case is very different with respect to tithes, which are now received according to the value of the crops, and therefore the value of the estate ought to be fixed upon by a jury on purpose: this mode may then be objected to by many.

“ With respect to the money assessment plan, “ I can see (says the same writer) no reason “ why a pound rate in lieu of tithes would “ not answer the same as a corn-rent; for if “ the value of the produce of the land rises, “ of course rents of land will rise, and conse- “ quently the pound rate therewith.”

It has been proposed by the above writer, (5) on the subject of tithe, that the small parishes should be consolidated, that an assessment of two shillings in the pound on all farms, and sixpence in the pound on all houses in towns, should be paid in lieu of the tithes;—that each

(5) See Annals of Agriculture, vol. xviii.

parish should consist of a square of about four miles, to contain from eight to ten thousand acres;—that the appropriations should be given up to the incumbent of the several parishes where situated, and the deans, chapters, and colleges, to be paid by an equal tax on all livings;—that the impropriations should be purchased of the lay-parsons, at the rate of thirty years purchase, and as fast as the parishes upon vacations could be consolidated, the tax of 3s. 6d. in the pound (on the amount of the revenue of the clergy) should be levied, in order to purchase the impropriations. The above plan seems to me to be too complicated, and that the income of the clergy would not be sufficient for their maintenance, and that the length of time before the whole plan could be brought about would be too great. However, there is no doubt but that much good would be derived to the community, were the small livings to be consolidated, and residence enjoined to the clergy; for non-residence and pluralities are a disgrace to our establishment. In the time of Henry VIII. parliament seemed to entertain an idea of the absurdity of this minute division of parishes, and of the insufficiency for the maintenance of a clergyman, by passing an act, empowering the parties concerned, together with the

the ordinary, to annex small parishes, and consolidate the livings. A like act was passed in the reign of Charles II. for uniting small parishes in towns; but these acts were too confined and not compulsory.

The substitute of two shillings in the pound on the rent of all farms, would be a most desirable one in comparison with the present mode of paying tithes in kind—but why those who reside in towns should pay only sixpence in the pound, and the farmer pay two shillings—why they who cultivate the earth, who provide food for the public, are to be taxed four times as much to the support of the church as all other classes of men, I am at a loss to determine. (6) By thus taxing the rents of land, it would be like taxing the raw materials of a manufacture. (7) The objection that is here made is not only ap-

(6) "A writer humorously asks, whether there is not
"above one quarter of the vices in towns that there is in
"the country, or that it costs the country clergy four times
"the trouble to take care of the souls of *their* parishioners?"
Ann. of Agriculture, vol. xviii, p. 623.

(7) "This very disadvantage the land is now subject to
"by the *illegal* method of collecting the land-tax, which
"was directed to be levied on all goods, merchandize, and
"personal estates, but by the superior sense and spirit of
"the commercial and monied interest, they have reduced
"this part of the law to mere waste paper." *Ibid.* p. 624.

plicable

plicable to the above plan, but likewise to all that have been proposed.

“ In treating on this subject, we should certainly consider it in a more comprehensive view. We should place ourselves in the situation of a people who are about to provide for the ministry of religion as a duty necessary to the general good :—it follows then, that what is necessary to *the general good*, ought to be provided for by *a general contribution*, and collected with the same principles of justice as are employed to supply all the necessary charges of government”—consequently the land-owner ought not, as in the present instance, to bear nearly the whole of the burden.

“ It is not possible to devise any expedient (says a writer, signed ‘ Justice,’ in *Annals of Agriculture*, vol. xviii, p. 623,) “ either of poundage, corn-rents, or composition, which can be attended with so much justice and constitutional liberty, as *salaries paid out of the public treasury* ;” though Burke reprobates in strong terms such a system. “ The people of England (says he) think that they have constitutional motives, as well as religious, against any project of turning their independent clergy into ecclesiastical pensioners of state,

“ state, they tremble for their liberty from the
 “ the influence of a clergy dependent on the
 “ crown. (8)

“ The subjects of every state, (says a celebrated political writer, (9)) ought to contribute towards the support of the government, as nearly as possible in proportion to their respective abilities. The tax which each individual is bound to pay ought to be certain and not arbitrary, and every tax ought to be levied at the time or in the manner in which it is the most likely to be convenient to the contributor to pay it, and lastly, every tax ought to be so contrived as to take out and to keep out of the pockets of the people as little as possible over and above what is necessary.”

It has been said in the case of tithes that not one of the above rules was applicable to it. To form such a plan as may answer in all those points, perhaps, no method can be adopted so well as an assessment on *houses*, provided a sufficient income could be raised for the maintenance of the clergy; “ for the rent of houses, though it in some respects resembles the rent of land, is in one respect essentially different

(8) Letter on French Revolution, p. 150.

(9) Wealth of Nations, vol. iii, p. 255.

“ from

" from it. The rent of land is paid for the use of
 " a productive subject. The land which pays
 " it produces it. The rent of houses is paid for
 " the use of an unproductive subject. Neither
 " the house, nor the ground which it stands
 " upon, produce any thing. The person who
 " pays the rent therefore must draw it from
 " some other source of revenue distinct from
 " and independent of this subject. A tax upon
 " the rent of houses so far as it falls upon the
 " inhabitants, must be drawn from the same
 " source as the rent itself, and must be paid
 " from their revenue, whether derived from
 " the wages of labour, the profits of stock, or
 " the rent of land. So far as it falls upon the
 " inhabitants, it is one of those taxes which
 " fall, not upon one only, but indifferently
 " upon all the three different sources of re-
 " venue. Rent—profit—and wages; and is
 " in every respect of the same nature as a tax
 " upon any other sort of consumable commo-
 " dities. (o)

(o) Respecting the ease of collecting taxes—" Land and
 " house taxes have a manifest and clear superiority; for the
 " property is impossible to be concealed—and the collection
 " is as cheap as it is easy; and this small merit (of most
 " trifling import compared with the magnitude of the evils
 " that attend them) has been the motive for recurring to
 " them

The advantages of thus providing for the clergy would be these:—that the glebes and appropriations might remain the same—that the establishment of the clergy would not be endangered by the reform—neither would they become dependent on the crown; that their income would be certain and progressive, for the churchwardens of each parish might collect the cesses, and pay the amount every quarter into the hands of the clergy; and their income would increase according as the rents advanced, and as new houses were built.

The adoption of this plan will remove an evil which has been much felt and complained of by the families of deceased clergymen. By the present system—if an incumbent dies before harvest he is entitled to none of the profits of the living, (except the rent of the glebe,) though he may have discharged the duties for the greatest part of the year; the above mode will remove this grievance, as in case of death

“ them so much in every country.” *Young’s Tour through France*, p. 525.

The question here is not, whether an additional tax should be laid on houses to defray the expences of government, but whether such a tax would not be more preferable than the present system of tithes. Surely no comparison can be made. *Edit.*

the

the assessment might be paid in proportion to the time of their respective incumbencies: the fees that are paid to the clergy would likewise remain the same as heretofore; but what is the greatest advantage and benefit of all is, that the heats, animosities, and quarrels, between the minister and his parishioners would entirely cease and be done away. (1).

Let us examine whether such a plan is possible to be adopted. "The revenue of the clergy" (says the Bishop of Llandaff) "falls much short of two millions sterling per annum."

(1) "There is no circumstance which so often disturbs the harmony that should ever subsist between a clergyman and his parishioners as contention respecting tithes. Many objections are urged, and not without reason, against this mode of providing for the clergy, as being injurious to the progress of agricultural industry. But this is the least important of its bad effects. The heats, animosities, the quarrels, the spirit of rooted aversion long surviving the contest which produced it, and frequently displaying itself in an obstinate desertion of public worship, so long as the obnoxious Minister continues on his living; these are consequences which in their tendency are subversive of all religion, and strike at the root of the very purpose for which ecclesiastical establishments are instituted. Until some more eligible method of supporting the clergy is adopted by the legislature it remains the duty of every clergyman to endeavour to obviate the evils attending that which now subsists." *Gisborne's Enquiry into the Duties of Men*, vol. ii, p. 60.

By the act of parliament for raising men for the navy it appears, that the number of assessed houses amounts to 664,224, (2) or thereabouts; now if we were to fix the average rent of houses at 15l. per house per annum, we shall find that the sum total of the rent amounts to 9,963,350l. an assessment of 4s. in the pound upon which would produce 1,992,670l. a sum certainly adequate to the present maintenance of the clergy.

It may however be thought by many, that I have fixed too large a rent per house, and that the assessment ought not to be so high as 4s. in the pound—I will not dispute the point with them, as it would be impossible at this time to determine it—and as the plan I mean to propose will be somewhat different, there will be no necessity of entering farther upon it. The following tables will show the sketch of the plan.

(2) The number of men to be furnished amounts to 9769; that multiplied by 68, the number of houses fixed upon to find one man—the number of houses will be found as above.

TABLE I.

All houses under 3l. rent per annum to be exempted. (3)

From 3l. rent, and under 5l.	to be assessed	-	1s. 6d. in the pound.
5l. rent, and under 7l.	to be assessed	-	1s. 6d. in the pound.
7l. rent, and under 10l.	to be assessed	-	2s. 6d. in the pound.
10l. rent, and under 15l.	to be assessed	-	2s. 6d. in the pound.
15l. rent, and upwards,	to be assessed	-	3s. 6d. in the pound.

N. B. All houses that have lands under the yearly value of 10l. to be assessed according to the foregoing table.

(3) The poor ought to have the gospel preached to them without any expence.

Perhaps it would be right, that where lands have not been let to an indifferent tenant, but have continued in the owner's family for a long number of years, that they should be assessed one tenth more on the whole rent, for every twenty-one years so holden by them. *Edit.*

TABLE II.

All houses that have lands, and all lands without houses, including farmer's, grazier's, merchant's, manufacturers, and tradesmen's houses, shops, warehouses, &c.

From 10l. rent to 15l. to be rated at 10l. and assessed at 2s. 6d. in the pound.
 15l. rent to 25l. to be rated at 10l. and assessed at 3s. 0d. in the pound.
 25l. rent to 50l. to be rated at 10l. and assessed at 3s. 6d. in the pound.
 50l. rent to 100l. to be rated at 15l. and assessed at 4s. 0d. in the pound.
 100l. rent to 200l. to be rated at 20l. and assessed at 4s. 0d. in the pound.
 200l. rent to 300l. to be rated at 30l. and assessed at 4s. 0d. in the pound.
 300l. rent to 400l. to be rated at 45l. and assessed at 4s. 0d. in the pound.
 400l. rent to 500l. to be rated at 60l. and assessed at 4s. 0d. in the pound.

And so in that proportion for every 100l. rent the additional sum of 15l.

And as it would be unjust not to pay an equivalent to the lay-impropriators, it is proposed that the tithes belonging to them should be purchased by government, out of the taxes, at the rate of 30 years purchase, to be repaid by the following means, viz. three additional cesses

cesses according to the foregoing table, to be levied in the following manner. On all arable farms above the yearly rent of 50*l.* that now pay tithe; the one cess to cease at the end of twenty years, the other at thirty years, and the last at the expiration of 40 years—(those farms to be deemed arable farms that consist the greater part of ploughing lands in the parish)—by which time it is presumed the government would be indemnified, and that a great surplus would remain to be paid towards the improvement of small livings, after having made good to the respective clergymen the sums deficient in such parishes, where the assessment upon houses has not been adequate to their former incomes, which it is proposed should be paid to them by the receiver, out of the general assessment every year—the receivers to be appointed by the archbishops and bishops in their respective dioceses; they are to receive the surplus of the assessments after the churchwardens have first deducted for the clergyman, a sum equal to what he has received on the average of the last seven years, and to place the remainder in a fund, towards paying off the money advanced by government. All new houses that should be built, and the additional sum arising from the encrease of rents, to be paid to the respective ministers over and above.

By the above plan the clergy need not fear but what a sufficient income would be derived from it, as in case there would not be a sufficiency from the *original* assessment, there is no doubt but that the *additional* assessments would produce more than adequate; and if there should not be a sufficiency to make good the purchase of the tithes in the hands of the lay-impropriators, an additional cess might be made on those farms, that now pay their tithe; which undoubtedly would be far better than the present mode of taking tithes in kind.

By the above plan there would be no necessity to enter into the valuation of the estates, as the rents may be taken from the poor books. (4) And as the farmers will be assessed (for a period of years) four times as much as those who are engaged in the other branches of industry—it certainly could not be said that tithes were given up to the absolute profit of the land-owner. Many there are, no doubt, who will make objections to the above plan; but let me ask what plan can be adopted that will satisfy every one.

Those persons who have their estates tithe-free, who pay a modus in lieu of tithes, or who

(4) Perhaps it may be thought right, that in those places where there is already an assessment of 2s. in the pound, the same plan should be continued.

now pay no tithes at all, and likewise the dissenters, may perhaps object to the plan; but surely they who hold their farms tithe-free would not grudge to pay so small a sum as four pounds per annum, for the tax upon 200l. rent, when the advantages to the community would be so great. As for those who now pay a modus, they will be charged but little more, perhaps, than they now pay. With respect to those who pay no tithes, surely they cannot object to the above, considering the great benefit to be derived to the public from the alteration; for by changing the tithe system it is presumed that a greater quantity of corn would be produced, consequently a reduction in price, by which they, as well as all the other classes of society, would be benefitted. With regard to dissenters, they may, perhaps, contend that they ought not to be required to pay towards the support of preachers, on whose ministry they do not attend. But this is a necessary consequence of a national religious establishment. To enquire into the propriety of which would be foreign to the present purpose; but if the Church of England as by law established is to subsist, it is necessary that a legal maintenance should be provided for its ministers. And to allow every man who might choose to dissent,

dissent, to with-hold his quota, would defeat this provision ; and by this, making it the interest of every man to dissent, would in the end overthrow the establishment itself. Nevertheless the payment of so small a sum as the assessment would produce would burden them but little, and in a great measure it would be repaid to them by the reduction in price of the first article of life.

Having now examined those plans which seemed the best that have been offered to the public, and having laid before the reader a sketch of one, which appears to the writer of this more calculated to answer the intended purpose of a commutation, the question that naturally arises from what has been said is, whether this season be a proper time for the alteration, supposing any of the foregoing plans, or any other mode, should be thought adequate. (5)

“ It is not the confiscation of our church property, from this example in France, that I dread, (says Burke,) though I think this would be no trifling evil. The greatest

(5) “ A corn-rent has already in many enclosures been given to the church in lieu of tithes ; and in every instance which I have heard of, to the satisfaction of both parties.” *Plan for a General Commutation*, p. 11.

“ source

“ source of my solicitude is, lest it should be
 “ ever considered in England as the policy of
 “ a state to seek a resource in confiscations of
 “ any kind, or that any one description of ci-
 “ tizens should be brought to regard any of the
 “ others as their proper prey. Nations are
 “ wading deeper and deeper into an ocean of
 “ boundless debt. Public debts which at first
 “ were a security to governments, by interesting
 “ many in the public tranquility are likely in
 “ their excess to become the means of their
 “ subversion. If governments provide for these
 “ debts by heavy impositions, they perish by
 “ becoming odious to the people. If they do
 “ not provide for them, they will be undone
 “ by the effects the most dangerous of all par-
 “ ties; I mean an extensive monied interest
 “ injured and not destroyed.” (6)

Such is the opinion of one of the wisest of
 our politicians. Surely then no time can be
 so proper to alter the present system as the
present, when the nation is burdened with addi-
 tional taxes—at a time too when provisions bear
 so high a price, and when the kingdom does
 not grow corn sufficient for its inhabitants.

The time will no doubt come sooner or later,
 when the increase of the burden will become too

(6) Burke's Letter on the French Revolution, p. 229.

great

great to be borne, unless some cure can be found out.

To remedy the growing evil—perhaps to prevent it entirely, without any confiscation, without endangering the constitution by a revolution, certainly one of the means would be to have a *fair commutation of tithes*, which would enable the community to bear their burdens the more easily, by which the clergy would become more respected—and the people more satisfied.

CON-

CONCLUSION.

IF the farmers could charge so much the more on their produce on account of the tithe, as the shopkeepers do on the goods that are taxed, and so make the consumers pay for it—then the farmers would have no reason whatever to complain of the tithe. But it is clear they cannot; for “when a tax is imposed upon the profits of stock employed in agriculture, it is not the interest of the farmers to withdraw any part of their stock from that employment. In order to pay the tax, it can never be his interest to diminish the quantity of his produce, nor consequently to supply the market more sparingly than before, as the tradesmen do, who are careful to bring no more goods to market, than what they can sell at a price sufficient to reimburse them for advancing the tax. The tax therefore will never enable him to raise the price of his produce so as to reimburse himself, by throwing the final payment of it upon the consumer.” (7)

(7) *Wealth of Nations*, vol. iii, p. 308; *Reflections on the taille in France*.

It may however be asked, whether the farmer does not make as much per cent. on his capital, as persons employed in other branches of industry? Supposing that he does, yet the farmer has it not in his power, either to lay out so large a sum, or to extend his business when he pleases, like the merchant or manufacturer, &c.

Again—tithes are such obstacles to improvements, as in a great measure to deter the farmer from making those for the benefit of his country or himself which he otherwise would do, were there a commutation in lieu of them.

“In vain,” says a Plain Farmer, (8) “may Sir John Sinclair plan for the kingdom at large the increase of arable culture by a Board of Agriculture, unless the first result of its attempts be a clear statement to parliament of the necessity for a full, adequate, and permanent commutation of tithes.—Without this leading security, every attempt is worse than nugatory. In vain, for distinct counties are societies of agriculture, forming, by a personal subscription, unless the farmers are secured by the legislature from being im-

(8) See Annals of Agriculture, vol. xxi, p. 344.

“mediately

“ mediately plundered, for their success, by a
 “ tithe. The first expence of such societies
 “ should be in forwarding a general applica-
 “ tion to parliament,” stating that the king-
 dom does not raise corn sufficient for its inha-
 bitants—that there are an immense quantity of
 waste acres, (9) great part of which are capable
 of being improved (o)—that the present mode
 of tithe operates as a bounty upon pasturage,
 and as a check to improvements, consequently
 is injurious to every class of the community,
 and it is much to be feared, that the oppression,
 if not amicably adjusted, may, perhaps, end in
 the ruin of the establishment itself.

(9) See note, p. 32.

(o) “ The legislature of these kingdoms—all good
 “ men—and all well-disposed subjects, are earnestly called
 “ upon to unite in promoting the more complete cultivation
 “ of the soil; being the only system by which the comforts
 “ and the happiness of the people can be advanced, and
 “ the future existence of this country, as a kingdom, be
 “ effectually secured against foreign foes, and domestic in-
 “ cendiaries.” *Introduction, p. 6, of Earl Dundonald’s*
Treatise on the Connection between Agriculture and Chymistry.

FINIS.

POST.

POSTSCRIPT.

THOSE persons who approve of the alteration of the tithe-system will be much pleased with the following Remarks and Advertisement, which appeared in the Sun, on Friday, June 12, 1795.

“ At the Tithe Meeting of Devon, held at the Hotel, in
 “ Exeter, the 25th ult. we hear, that the Chairman ad-
 “ dressed the auditory with observing, after an interval of
 “ six months suspension, he had great pleasure in seeing so
 “ very numerous and respectable a Meeting as were then
 “ assembled, to deliberate on so arduous and important an
 “ object as the regulation of Tithes; an object (he said)
 “ which the kingdom at large, as well as every individual,
 “ are interested therein; and as it was his wish, *and, he*
 “ *presumed* the wish of all present, and of every friend to
 “ his *King and Country*, to do equal justice to the Parson
 “ and Farmer, he had no doubt but it would receive un-
 “ animous support. It was unnecessary (he said) to ex-
 “ pound on the propriety of their past conduct on this bu-
 “ siness, as that was too well known, to require any com-
 “ ment.—Gentlemen, (said he) at our first commencement
 “ of this business, you must well remember, I strongly re-
 “ commended cool reflection, and great deliberation, be-
 “ fore a subject of such magnitude could with any propriety
 “ be brought before Parliament for their sanction; that
 “ (he said) had been fully complied with.—And now (said
 “ he) I beg to recommend to your serious consideration,
 “ (although we have been nearly four years contemplating
 “ on this business, and though he was aware that it would
 “ then be expected of him to propose a Petition to be pre-
 “ pared to Parliament) whether, in their opinion, it would
 “ not be prudent to wait *some time longer* the result of the
 “ Board of Agriculture, with whom he had for some time
 “ cor-

“ corresponded on the subject; and on producing *and reading* the Letters, he had expressed very liberal sentiments *in his* to the Board, especially in pointing out a plan for *augmenting* the income of the inferior Clergy, which, at present, (he said) is inadequate to their situation in life. To which he had received (and read) a very handsome letter of thanks, for his obliging communication to the Board, on the subject of Tithes.”

TITHES. DEVON.

At a very large Meeting of the Gentlemen and Yeomen of the County of Devon, the 25th Day of May, 1795, at the Hotel, in the City of Exeter,

THOMAS BRADBRIDGE, *Esq. in the Chair,*

It was resolved unanimously,

That this Meeting has the strongest reliance that the Board of Agriculture (as soon as they can complete their very general and extensive enquiries) will recommend to Parliament such measures as to the payment of Tithes, as may be most likely to give satisfaction to all the various parties interested.

This Meeting cannot avoid repeating their wish, that the Gentlemen and Yeomen of other Counties would publicly declare their sentiments on this very interesting subject. The present time is by many considered improper; but it is presumed, that our Legislators are always equal to the redress of our grievances, and that no time is improper for persons of respectable characters, decently to meet and to complain of hardships and burthens that are obviously oppressive, and increasing to be so.

For instance, a farmer paying from 50 to 500 guineas, for the purchase or hire of a Ram, and from 10 to 50 guineas a piece for breeding Ewes, and so in proportion for Horses and Bullocks; or where he expends vast sums in extraordinary

traordinary cultivation and improvement, the paying the Tithes in kind of such produce of such Stock, or of such vast sums laid out in improvement, is most unreasonable, and it absolutely amounts to a prohibition in both instances.

If a farmer lays out yearly in additional manures 100*l.* or any other given sum, and has an annual return of the principal, with 5, 6, or 7 pounds per cent. interest, he is well repaid, (and surely he deserves something for his judgment;) but if the Tithes are taken of all the produce that returns, the principal and interest, say 107*l.* it would amount to 10*l.* 14*s.* in which case, the farmer is a loser of all his interest, and a part of his principal. If the farmer by misfortune only returns a part, and is a loser of all the remainder, the Tithes are still due of what he returns, as to tillage of Corn, &c. the payment of Tithes in kind on account of the very great expence, in a great measure, if not wholly, prevents it.

It is hoped therefore that an equitable equivalent will be fixed by a corn rent, (or some other mode which may be found to be just) according to the net value of an estate, in the common course of cultivation (i. e.) with the dung and soil arising on the same, and not in an improved state by means of laborious and expensive cultivation; when that is the case, every man will enjoy the fruit of his own labour, according to his industry.

That a copy of these resolutions be transmitted to the Secretary of the Board of Agriculture.

That the Thanks be given to the Chairman, for his continued and able attention to this business.

That another Meeting will be held at this house, on *Tuesday* the 24th of November next, at eleven o'clock precisely.

That these resolutions be advertised and printed as usual.

THOMAS BRADBRIDGE, *Chairman.*

N.B. Letters may be addressed to the Chairman, at Kingston-House, near Ashburton.

ADDITIONAL NOTE

TO PAGE 139.

A writer on Tithe says, "it is so obvious, that the burthen of tithe would not ultimately fall on the farmer, that it is astonishing how any man of information can suppose it would. The only question is, whether this burthen would fall on the landlord or the consumer?—Dr. A. Smith contends, that a general tax on agriculture must fall on the landlord." (Remark on the tithe of hops, note, p. 10.) Let us hear what Dr. Smith says: "The farmer must have his reasonable profit, as well as every other dealer, otherwise he must give up his trade; the more he is obliged to pay in the way of tax, the less he can afford to pay in the way of rent. A tax of this kind (the taille) imposed during the currency of a lease, may no doubt distress or ruin the farmer. Upon the renewal of the lease it must always fall upon the landlord."

Though this observation of Dr. Smith has been in general true, yet I cannot but remark, that in the present system of letting farms by auction to the highest bidder, the case is entirely altered, for the farmers who have already cultivated the soil, are under the necessity of either quitting their farms, or reducing their income from hiring them too dear—consequently have it not in their power to abide by those calculations they may think right. For instance;—a farmer's lease is no sooner expiring; but the competition for the land is such, that all classes of men—manufacturers and tradesmen—lawyers and physicians, &c. (charmed no doubt with the pleasures of agriculture) besides others, who are willing to add farm to farm—all these conspire to increase

the demand, and consequently to advance the rent, by which means the farmer is reduced to the necessity of either hiring the farm at too dear a rate, or to go without the business. All the above gentlemen, indeed, can afford to give a higher rent for the land, than the farmer who is to procure a livelihood by it. For, as they have not their living to provide for, and are satisfied with making only a little addition to the interest of the money they employ, (many of them are paid no doubt by the pleasures derived from the science) consequently they can afford to give a higher rent than the farmer, who is both to live and to provide for his family. The tithe then in such a case must fall peculiarly hard upon the farmer if he hires such farms; besides, the *uncertainty* of the tithe renders it impossible for the farmer to calculate exactly what the amount of it will be. It may be much questioned, whether the above system of hiring farms will not in the end tend to the injury of the community.

It has been shewn above, that the farmer has it not in his power to raise the price of his produce, in order to repay himself for the tax that may be laid on, for the price of the commodity is according to the demand, and the scarcity of the crops. So whenever the high price should pay the farmer for the shortness of the produce, an importation takes place. The country then is (and indeed ought to be) supplied with foreign corn, which can be raised at a much cheaper rate in many other parts of Europe, and particularly in America, (where there are no tithes,) than in this country which is burthened with tithes and other taxes. The farmer therefore must be affected with the tithe as well as the *land-owner*, and while the foreign supply continues, it must be obvious that the tithe does not fall on the consumer.

We may likewise say with Dr. A. Smith, that though
 “ it is of importance that the landlord should cultivate a

“ part

" part of his own land ; * yet if the landlords should, the
 " greater part of them, be tempted to farm the whole of
 " their own lands, the country (instead of sober and in-
 " dustrious tenants, who are bound by their own interest
 " to cultivate as well as their capital and skill will allow
 " them) would be filled with idle and profligate bailiffs,
 " whose abusive management would soon degrade the cul-
 " tivation, and reduce the annual produce of the land, to
 " the diminution not only of the revenue of their masters,
 " but of the most important part of that of the whole
 " society."

• " His capital is generally greater than that of the tenant, and with less
 " skill he generally raises a greater produce. The landlord can afford to try
 " experiments, and is generally disposed so to do. His unsuccessful ex-
 " periments occasion only a moderate loss to himself. His successful ones
 " contribute to the improvement, and better cultivation of the whole
 " country." *Wealth of Nations*, vol. iii, p. 266.

ERRATA.

Page 4, line 21, read to the

5, — 21, theocrify read theocracy

8, — 13, there read these

16, — 3, encourage read encourages

13, — 7, with read faith

26, — 3, wants read want

31, note 16, in read is

36, — 3, they read it

49, — 13, after farmer add against tithes

52, — 17, after which add the tithe-owner

56, — 3, after which add oftentimes

82, — 10, farmer read farmers

82, — 11, objects read object

